



Compliance Report
June 30, 2013



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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, 2013, 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 13, 2013. Our report includes a reference to other auditors who audited the financial statements of the University of Wyoming Foundation (the "Foundation"), as described in our report on the University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2013-001 and 2013-002 that we consider to be significant deficiencies.

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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2013-002.

The University's Response to Findings

The University's responses to the 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 the financial statements and, accordingly, we express no opinion on these responses.

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, Heurne & Paiz, LLP". The signature is written in a cursive style.

Cheyenne, Wyoming
November 13, 2013

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE A DIRECT
AND MATERIAL EFFECT ON EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH 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 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, 2013. 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.

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, 2013.

Other Matters

The results of our auditing procedures disclosed other 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 2013-003 through 2013-007 and 2013-009. 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 2013-003 through 2013-009, 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 University as of and for the year ended June 30, 2013, and have issued our report thereon dated November 13, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. Our report includes a reference to other auditors who audited the financial statements of the University of Wyoming Foundation (the "Foundation"), as described in our report on the University's financial statements. 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 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 financial statements or to the 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 financial statements as a whole.

Mc Gee, Hearne & Paiz, LLP

Cheyenne, Wyoming
November 13, 2013

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - SUMMARY
YEAR ENDED JUNE 30, 2013

	Cash Expended
Student Financial Assistance:	
Direct	\$ 52,977,762
Pass-Through	-
Total Student Financial Assistance	<u>52,977,762</u>
Research and Development:	
Direct	31,882,686
ARRA - Direct	1,487,469
Pass-Through	25,449,352
ARRA - Pass-Through	565,810
Total Research and Development	<u>59,385,317</u>
Other Programs:	
Direct	15,586,807
ARRA - Direct	-
Pass-Through	12,077,163
ARRA - Pass-Through	146,135
Total Other Programs	<u>27,810,105</u>
Total Federal Awards	<u><u>\$ 140,173,184</u></u>

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING
Year Ended June 30, 2013

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
DIRECT FUNDING				
<u>STUDENT FINANCIAL ASSISTANCE</u>				
U.S. Department of Education				
D-ED SEOG Grant 12-13	84.007	P007A124577	1001492	\$ 405,865
Federal Work Study Program 11-12	84.033	P033A114577	1001124	7,667
Federal Work Study Program 12-13	84.033	P033A124577	1001490	446,686
D-ED- Pell Grant 11-12	84.063	P063P112458	1001160	39,943
D-ED Pell Grant 12-13	84.063	P063P122458	1001491	10,358,358
D-ED Pell Grant Administrative Allowance, Gruen	84.063	003932	D-EDNLC0173	13,755
D-ED Direct Student Loan 11/12	84.268	P268K122458	1001158	114,189
Direct Student Loan 12-13	84.268	P268K132458	1001577	41,554,713
D-ED Teacher Education Assistance for College & Higher Ed (TEACH) 12-13	84.379	NONE	1001493	36,586
Total U.S. Department of Education				52,977,762
TOTAL STUDENT FINANCIAL ASSISTANCE				\$ 52,977,762
<u>RESEARCH AND DEVELOPMENT - DIRECT FUNDING</u>				
U.S. Department of Agriculture				
Agriculture Research Service	10.RD			\$ 75,255
Animal, Plant and Health Inspection Service	10.RD			342,568
Cooperative State Research, Education and Extension Service	10.RD			2,545,763
Foreign Agricultural Service	10.RD			59,645
Forest Service	10.RD			442,811
National Institute of Food and Agriculture	10.RD			1,368,105
Natural Resources Conservation Service	10.RD			2,309
Total U.S. Department of Agriculture				4,836,456
U.S. Department of Defense				
U.S. Air Force	12.RD			663,830
U.S. Army	12.RD			287,344
Office of Naval Research	12.RD			1,097,899
Threat Reduction Agency	12.RD			64,757
National Geospatial Intelligence Agency	12.RD			161,651
Total U.S. Department of Defense				2,275,481
U.S. Department of Interior				
Bureau of Land Management	15.RD			631,483
Fish and Wildlife Service	15.RD			311,408
Geological Survey	15.RD			671,120
National Park Service	15.RD			422,596
Total U.S. Department of Interior				2,036,607
U.S. National Aeronautics and Space Administration	43.RD			1,974,905
U.S. National Science Foundation	47.RD			11,389,604
U.S. Department of Environmental Protection Agency	66.RD			9,294
U.S. Department of Energy	81.RD			2,780,532
Smithsonian Institution	85.RD			18,271
U.S. Department of Health and Human Services				
National Institute of Health	93.RD			6,561,536
TOTAL RESEARCH AND DEVELOPMENT - DIRECT FUNDING				\$ 31,882,686
<u>ARRA - RESEARCH AND DEVELOPMENT - DIRECT FUNDING</u>				
ARRA - U.S. National Science Foundation	47.RD			\$ 456,389
ARRA - U.S. Department of Energy	81.RD			1,031,080
TOTAL ARRA - RESEARCH AND DEVELOPMENT - DIRECT FUNDING				\$ 1,487,469
TOTAL RESEARCH AND DEVELOPMENT - DIRECT FUNDING				\$ 33,370,155

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING
Year Ended June 30, 2013

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
OTHER DIRECT FUNDING				
U.S. Department of Agriculture				
Cooperative Extension Service				
Smith-Lever Formula Funds 10	10.500	4110005100		\$ 17,234
Smith-Lever Formula Funds 11	10.500	4110005100		1,164,484
Smith-Lever Formula Funds 12	10.500	4110005100		236,636
Special Needs - 3(b)&(c) 12	10.500	4120005100		52,818
Smith-Lever Retirement 11	10.500	4130005100		2,997
Smith-Lever Retirement 12	10.500	4130005100		46,900
Expanded Food & Nutrition 11	10.500	4151005100		148,068
Expanded Food & Nutrition 12	10.500	4151005100		102,364
Integrated Pest Management 08	10.500	4153105100		854
Renewable Resources 09	10.500	4600005100		50,413
Renewable Resources 10	10.500	4600005100		39,991
Subtotal Cooperative Extension Service				1,862,759
Cooperative State Research, Education, and Extension Service				
NAHLN Testing University of Wyoming, Wyoming State Veterinary Laboratory	10.304	2009-37620-05572	USDACSRE40832	31,000
Federally Recognized Tribes Extension Program	10.500	2009-41580-05340	USDACSRE40306	87,618
Subtotal Cooperative State Research, Education, and Extension Service				118,618
Forest Service				
Threatened and Endangered Plant and Animal Database 2011	10	11-CS-11020000-061	1001233	10,520
Database Dumps for Region 4-2012	10	AG-84N8-P-12-0074	1001497	6,000
Backcountry Trail Maintenance for Shoshone National Forest: Ramshorn Trail No. 819 Proj	10	12-PA-11021400-022	1001611	35,807
Laramie Peak Trail Work	10	13-PA-11020609-027	1001978	1,364
Bark Beetle	10	08-CS-11020600-022 M1	USDAFS40357	49,348
Subtotal Forest Service				103,039
National Agricultural Statistics Service				
Wind River Agriculture Summit	10	12-OA-2090-069	1001687	3,250
National Institute of Food and Agriculture				
Tri-State Ranch Management Practicum Beginning Rancher Education and Development Pro	10.311	2011-49400-30545	1001263	48,345
Exempt portion of Ranch Management Practicum	10.311	201-49400-30545	1001263A	1,320
Subcontracts on Tri State Ranch Management Practicum 1001263	10.311	2011-49400-30545	1001263B	118,602
Pesticide Safety Education	10.500	2011-48679-31077	1001300	2,587
Extensions Integrated Pest Management Coordination and Support Program	10.500	2011-41534-31193	1001323	30,037
Extensions Integrated Pest Management Coordination and Support Program	10.500	2011-41534-31193	1001323A	12,941
Teaching to ZLearn and Learning to Teach: Education in Rangeland Ecology and Managemen	10.500	2012-38832-19547	1001521	5,000
Rangeland Stewardship and Health Community of Practice	10.500	2012-46401-20119	1001723	3,270
Pesticide Safety Education Program	10.500	2012-48679-20205	1001736	7,210
Wyoming AgrAbility	10.500	2010-41590-20741	USDANIFA40235US	51,496
Wyoming AgrAbility	10.500	2010-41590-20741	USDANIFA40235WD	46,537
Wyoming AgrAbility	10.500	2010-41590-20741	USDANIFA40235WL	19,534
Wyoming AgrAbility	10.500	2010-41590-20741	USDANIFA40235WR	24,910
Subtotal National Institute of Food and Agriculture				371,789
Natural Resources Conservation Service				
Wildlife Inventory Resources Locator and Cultural Assessment Resource Locator Upgrade a	10	68-8E49-0-76	1000936A	1,304
Maintenance for Wildlife Inventory Resources Locator and Cultural Assessment Resource Lc	10	68-8E49-0-76	1000936B	10,000
Integrated Resource Management Application	10	68-8E49-12-20	1001465	16,661
Student Engagement Networking Drive (SEND) Program	10.902	69-8E49-12-32	1001659	4,542
Development of a Market for Ecosystem Services in the Wyoming Green River Basin	10.912	69-8E49-1-108	1001287	36,153
Subtotal Natural Resources Conservation Service				68,660
Risk Management Agency				
Developing the Risk Resilience of Underserved Agricultural Operators in the RMA Billings, I	10.455	11-IE-53102-010	1001313	13,839
Risk Management Education for Beginning, Retiring and Other Farmers and Ranchers in Wy	10.458	11-IE-53300-005	1001318	115,448
Education on Federal Programs, Risk Scenario Planning, Management Succession, Crop Mar	10.458	12-IE-53300-014	1001731	130,928
Subtotal Risk Management Agency				260,215
Rural Business - Cooperative Service				
MW Portion of Energy Audits	10.868	081111SA1	1001220B	(49,989)
Rural Development				
MW Portion of Energy Audits	10	102411SA2	1001331A	(2,106)
Total U.S. Department of Agriculture				2,736,235
U.S. Department of Commerce				
Economic Development Administration				
Year 2 University Center Technical Assistance Program	11.303	05-66-05035	COMMEDA40393A	18,237
Year 3 University Center Technical Assistance Program	11.303	05-66-05035	COMMEDA40393B	102,498
Subtotal Economic Development Administration				120,735
National Institute of Standards and Technology				
Growth Transformation-Invigorating Innovation	11.611	70NANB10H332	1000969	92,923
Services to Manufacturers and Technical Businesses in Wyoming	11.611	70NANB10H142	1001178	1,301
Manufacturing Works: The Wyoming Manufacturing Extension Partnership	11.611	70NANB10H142	1001578	370,692
Subtotal National Institute of Standards and Technology				464,916
Total U.S. Department of Commerce				585,651
U.S. Department of Defense				
U.S. Air Force				
Air Force ROTC 12-13	12	NONE	1001740	119,109
U.S. Army				
DOD-Army ROTC Scholarship 11-12	12	UW061811SA	1001161	1,216
Army ROTC 12-13	12	NONE	1001739	354,961
Operation Military Kids (6-month extension)	12	NAFBA1-13-M-0196	1001899	17,497
Subtotal U.S. Army				373,674

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING
Year Ended June 30, 2013

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Defense (continued)				
Defense Logistics Agency				
Wyoming Procurement Technical Assistance Center Government Contracting Assistance	12.002	SP4800-11-2-1145	1001219	\$ 46,258
Wyoming Procurement Technical Assistance Center Government Contracting Assistance	12.002	SP4800-12-2-1245	1001615	172,149
Subtotal Defense Logistics Agency				218,407
Total U.S. Department of Defense				711,190
U.S. Department of Interior				
Bureau of Land Management				
BLM WY Native Plant Seed Collection	15.231	L10AC20033	DOIBLM40259	26,700
BLM WY Online Wildlife Data Application	15.231	L10AC20131	DOIBLM40413	6,680
BLM WY Data Entry, Stewardship, and Sharing Agreement with WYNDD	15.231	L09AC15765	DOIBLM40416	15,298
Subtotal Bureau of Land Management				48,678
Bureau of Reclamation				
Inventory for Collections and Long Term Curation of Archaeological Collections with the Ur	15.511	R11AP40081	1001295	571
R11AP40081 - Inventory for Collections and Long Term Curation of Archaeological Collect	15.511	R11AP40081	1001295A	8,257
Total Bureau of Reclamation				8,828
National Park Service				
Update Reptile & Amphibian Checklist and Mammal & Fish Checklist for Devil's Tower Nati	15	H1200090004/J1242110007	1001083	5,000
Archeological Data Recovery Reports For Precontact Archeological Sites	15	H1200090004 J1580090323	DOINPS40383	3,280
Statistical Consulting for Environmental Monitoring Projects	15.945	P11AT10394 UWY-154	1001190	5,759
Class III Cultural Resources Inventory Surveys for May Hayfields and Wister Draw trail	15.945	P11AC90734	1001274	5,429
Digital Imaging of Plant Specimens for Fort Laramie National Historic Site	15.945	H1200090004 P12AC10395 UWY-163	1001504	1,819
Redefining Visitor Status in the Comprehensive Survey of the American Public	15.945	H2370094000 P12AC11170	1001676	48,447
National Park Service Northern Great Plains Network Herbarium Imaging Project, Phase 1	15.DAV	P11AT10350 UWY-150	1001183	5,535
Creating a GIS Database of All Known Archeological and Historical Resources at Bighorn C	15.DAV	P11AT10283 UWY-148 R1242110014	1001188	3,633
Devils Tower Plant Publication	15.DAV	P11AT10871	1001316	4,856
Bighorn Canyon NRA: Historic Ranch Restoration	15.DAV	H1200-09-0004 P12AC10631 UWY-169	1001562	11,330
Macroinvertebrates at Agate Fossil Beds National Monument, Phase 2	15.DAV	P12AC10643 UWY-172	1001618	447
Building Common Ground: the Bighorn Canyon NRA Tribal Field School Program	15.DAV	H1200090004 P11AT00234	1001146	22,496
Subtotal National Park Service				118,031
Total U.S. Department of Interior				175,537
U.S. Department of Justice				
Wyoming ARD Project	16	2011M_11045	1001297	7,517
Wyoming 4-H OJDP Youth Mentoring Project	16	051211SA5	1001119	13,678
4-H Tribal Youth Mentoring Program on the Wind River Indian Reservation	16	2011-TY-FX-0031	1001428	18,454
State 4-H Volunteer Leaders Conference Resources	16	011713SA2	1001827	2,000
Using Criminal History Records for a cost-benefit analysis of Wyoming's Drug courts compa	16.550	2011-BJ-CX-K038	1001262	25,452
State Justice Statistics (SJS) Program (FY2012-2013)	16.550	2012-BJ-CX-K039	1001688	74,876
Total U.S. Department of Justice				141,977
U.S. Department of State Bureau of Educational and Cultural Affairs				
Enhancing Global Perspectives in Youth: American Leadership Program with Mongolia	19.415	S-ECAPY-11-CA-118 (DS)	1001228	73,095
Non-Participant portion of Global Perspectives in Youth	19.415	S-ECAPY-11-GR-118 (DS)	1001228A	7,796
American Youth Leadership Program Samoa: Enhancing Global Perspectives in Youth	19.415	S-ECAPY-12-CA-132(RJ)	1001709	13,599
Total U.S. Department of State Bureau of Educational and Cultural Affairs				94,490
Federal Communications Commission				
Wyoming Deaf-Blind Equipment Distribution Program	32	081412SA2	1001603	2,815
Total Federal Communications Commission				2,815
Library of Congress				
Primary Sources Teacher Awareness Grant	42	010412SA4	1001384	14,125
Total Library of Congress				14,125
U.S. National Endowment for the Arts and Humanities				
National Endowment for the Arts				
Support an Exhibition, Publication and Related Educational Programs Featuring the Work of	45.024	12-4400-7041	1001417	699
National Endowment for the Humanities				
Conservation Assessment to Preserve a Collection of Works on Paper of the University of W	45.149	PG-51617-12	1001373	6,000
Mainfold Greatness: The Creation and Afterlife of the King James Bible	45.164	LJ-50006-11	1001236	1,142
Subtotal National Endowment for the Humanities				7,142
Institute of Museum and Library Services				
The Collection Advancement Digitization Project will digitize the Art Museum's "core collect	45.301	MA-05-11-0384-11	1001222	40,062
Total U.S. National Endowment for the Arts and Humanities				47,903
U.S. National Science Foundation				
MRI: Acquisition of a Nano-Indenter to Improve the Nanoscale Materials Testing and Chara	47.041	CMMI-1126860	1001276	13,335
Rocky Mountain Summer School 2012: Mathematical Modeling in Ecology and Epidemiolog	47.049	DMS-1201884	1001682	20,786
REU Site: University of Wyoming Physics & Astronomy	47.049	AST-1063146	1000548	26,134
Non-Stipend Portion of REU WY Physics and Astronomy # 1000548	47.049	AST-1063146	1000548A	34,239
Non-exempt portion of NSF40243 Dissemination of Nanotechnologies for Energy Productio	47.076	DGE-0948027	NSF40243A	65,879
Dissemination of Nanotechnologies	47.076	DGE-0948027	NSF40243	369,540
NSF Preparing Students for Citizenship/Critical Thinking + Problem Solving Skills + Quantit	47.076	DUE-0737533	NSF40732	12,794
Total U.S. National Science Foundation				542,707

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING
Year Ended June 30, 2013

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Small Business Administration				
Small Business Development Centers Small Business Jobs Act Program	59.037	1-603001-Z-0163	1001074	\$ 69,240
Wyoming Small Business Development Center Cooperative Agreement	59.037	2-603001-Z-0057	1001298	70,521
WY SBA Region 1	59.037	2-603001-Z-0057	1001298A	6,880
WY SBA Region 2	59.037	2-603001-Z-0057	1001298B	9,924
WY SBA Region 3	59.037	2-603001-Z-0057	1001298C	16,780
WY SBA Region 4	59.037	2-603001-Z-0057	1001298D	12,064
WY SBA Region 5	59.037	2-603001-Z-0057	1001298E	340
WY SBA Region 6	59.037	2-603001-Z-0057	1001298F	6,779
Federal and State Technology Partnership Program 2012-2013	59.037	SBAHQ-12-G-0011	1001715	45,771
Wyoming Small Business Development Center-FY2013	59.037	SBAHQ-13-B-0008	1001796	146,242
FY13 WY SBDC SBA Region 1	59.037	SBAHQ-13-B-0008	1001796A	40,560
FY13 WY SBDC SBA Region 2	59.037	SBAHQ-13-B-0008	1001796B	43,380
FY13 WY SBDC SBA Region 3	59.037	SBAHQ-13-B-0008	1001796C	43,036
FY13 WY SBDC SBA Region 4	59.037	SBAHQ-13-B-0008	1001796D	28,304
FY13 WY SBDC SBA Region 5	59.037	SBAHQ-13-B-0008	1001796E	19,781
FY13 WY SBDC SBA Region 6	59.037	SBAHQ-13-B-0008	1001796F	38,703
Federal and State Technology Partnership Program 2011-12	59.058	SBAHQ-11-G-0029	1001412	19,015
Total U.S. Small Business Administration				617,320
U.S. Environmental Protection Agency				
How do Polar Bears cope with summer conditions altered by climate change	66	FP-91737301-0	1001271	9,389
Total U.S. Environmental Protection Agency				9,389
U.S. Department of Education				
Advancing International Studies at Wyoming Community Colleges	84.016	P016A090002	D-ED40213	66,846
Student Support Services 2010-2015: Yr 2 of 5	84.042A	P042A100249-11	1001197	68,819
Student Support Services-2012-2013 (Year 3)	84.042A	P042A100249-12	1001650	320,723
Exempt Portion of Student Support Services 12-13	84.042A	P042A100249-12	1001650A	10,000
Upward Bound PY2012-2013	84.047	P047A120347	1001460	319,428
Upward Bound 12-13 Stipends	84.047	P047A120347	1001460A	72,611
Upward Bound 2011-2012	84.047A	P047A080576-11	1001080	1,995
Upward Bound 2013-2014	84.047A	P047A120347-13	1001915	44,620
Upward Bound 2013-14 Exempt	84.047A	P047A120347-13	1001915A	4,434
11-12 Upward Bound Math Science non-exempt	84.047M	P047M080157-11	1000911B	88,926
11-12 Upward Bound Math Science Exempt	84.047M	P047M080157-11	1000911C	24,913
Upward Bound Math and Science Project	84.047M	P047M120375	1001734	168,277
Upward Bound Math and Science Exempt	84.047M	P047M120375	1001734A	16,014
Educational Opportunity Centers--EOC1--South--PY2011	84.066A	P066A110053	1001198	64,151
Educational Opportunity Centers--EOC North--PY2011	84.066A	P066A110054	1001199	47,548
Educational Opportunity Centers-EOC1(South)_Budget Year 2 (2012-2013)	84.066A	P066A110053-12	1001646	398,052
Educational Opportunity Centers-EOC2(North)_Budget Year 2 (2012-2013)	84.066A	P066A110054-12	1001647	207,507
McNair Scholars Program Project Year 2 (2012-2013)	84.217	P217A120043	1001645	162,443
Exempt Portion of McNair Scholars Program 12-13 - Training Stipends	84.217	P217A120043	1001645A	24,995
McNair Scholars Program 2011-2012	84.217A	P217A070099-11	1001257	74,902
Exempt Portion of McNair 11-12	84.217A	P217A070099-11	1001257A	30,766
WY State Plan for Assistive Technology, FY 2011	84.224A	H224A110049	1000684	89,046
Wyoming State Plan for Assistive Technology, FY2012	84.224A	H224A120049-4	1001369	300,836
Gaining Early Awareness and Readiness for Undergraduate Programs-Wyoming	84.334S	P334S110024	1001320	348,129
Subcontracts for Gear Up	84.334S	P334S110024	1001320A	1,462,177
GearUp FY13-14 Admin	84.334S	P334S110024	1001320B	684,228
GearUp FY13-14 Subcontracts	84.334S	P334S110024	1001320C	1,371,087
State of Wyoming College Access Challenge Grant Program (CACGP)	84.378A	P378A100038	1000074	208,787
Exempt portion of College Access Challenge Grant	84.378A	P378A100038	1000074A	151,143
Year 2 Access Challenge Grant Non-Exempt	84.378A	P378A110038-3	1000074B	197,174
Year 2 Access Challenge Grant Exempt	84.378A	P378A110038-3	1000074C	190,375
Year 3 College Access Challenge Grant Non-Exempt	84.378A	P378A120038	1000074D	820,145
Total U.S. Department of Education				8,041,097
U.S. National Archives and Records Administration				
The Great Depression in the US, from anti-trust to popular entertainment: Providing better a	89.003	NAR10-RP-50043-10	1000538	37,775
Total U.S. National Archives and Records Administration				37,775
U.S. Department of Health and Human Services				
Administration for Children and Families				
Yr 5 WY Head Start State Collaboration Office	93.600	08CD0018/05	1000770A	15,046
University Center for Excellence in Developmental Disabilities Core Grant	93.632	90DD0702/01	1001589	532,122
Subtotal Administration for Children and Families				547,168
Administration for Community Living				
University Center for Excellence in Developmental Disabilities (UCEDD) Core Grant Contin	93.632	90DD0613/05	1001193	15,788
Center for Medicare and Medicaid Services				
Wyoming Employment Systems Change	93.768	1QACMS300126-05-00	1000832	234,900
Health Resources and Services Administration				
Advanced Nursing Education Grants Year 2	93.247	5D09HP18988-02-00	DHSHSRA40467A	18,623
Advanced Nursing Education Grants Year 3	93.247	5D09HP18988-02-00	DHSHSRA40467B	313,871
Advanced Education Nursing Traineeship	93.358	1 A10HP25133-01-00	1001787	110,000
Family to Family in Wyoming	93.504	1 H84MC24069-01-00	1001522	29,752
Family to Family in Wyoming Subcontract	93.504	1 H84MC24069-01-00	1001522A	44,136

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING
Year Ended June 30, 2013

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Health and Human Services (continued)				
Health Resources and Services Administration (continued)				
Implementing Clinical Telehealth Services in Wyoming	93.888	1 D1BIT16642-01-00	DHSHSRA40230	\$ 11,067
Geriatric Education Centers Year 2	93.969	5UB4HP19198-02-00	1000757A	43,661
Geriatric Education Centers Year 3	93.969	1 UB4HP19198-01-00	1000757B	368,486
Subtotal Health Resources and Services Administration				<u>939,596</u>
Substance Abuse and Mental Health Services Association				
Enhanced University of Wyoming Livesavers Initiative - YR 3	93.243	5U79SM058934-03	1000975B	91,144
Total U.S. Department of Health and Human Services				<u>1,828,596</u>
TOTAL OTHER - DIRECT FUNDING				\$ 15,586,807
TOTAL DIRECT FUNDING				\$ 101,934,724

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING
Year Ended June 30, 2013

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
PASS-THROUGH FUNDING				
RESEARCH AND DEVELOPMENT - PASS THROUGH FUNDING				
U.S. Department of Agriculture				
Agricultural Marketing Service				
<i>Wyoming Department of Agriculture</i>				
A Guide to Rural Community Supported Agriculture Programs; Adapting the CSA model t	10.156	021111SA2	1001042	\$ 20,576
High Tunnels Vegetable Production	10.170	012311SA3	1001028	7,635
Incorporating Enhanced Solar Energy Collection and Storage in Hoop House Design and F	10.170	122011SA2	1001368	5,493
Specialty Crop Grant: Wyoming Apple Project	10.170	122011SA6	1001375	4,673
Specialty Crop Grant: Wyoming Brown and Gold Cut Sunflowers	10.170	010412SA2	1001376	2,818
Agronomic and Economic Evaluation of Organic and Conventional Soil Fertility Managem	10.170	NONE	1001845	1,228
Integrated Research on Nut Tree and Mushroom Production at High Altitude Growing Co	10.170	012913SA10	1001847	144
Subtotal Agricultural Marketing Service				<u>42,567</u>
Animal and Plant Health Inspection Service				
<i>Wyoming Livestock Board</i>				
Estimating the Costs of Transitioning from a Cow-Calf-Yearling Operation to a Stocker Op	10.025	051712SA3	1001484	15,704
Cooperative State Research, Education and Extension Service				
<i>Montana State University</i>				
Alternatives to traditional confinement and concentrate feeding programs that benefit both	10.200	G164-11-W3317	1000610	17,463
<i>South Dakota State University</i>				
Early Weaned Steers	10.200	3TH081/SCOTT LAKE	SDSU40036	2,230
Subtotal Cooperative State Research, Education and Extension Service				<u>19,693</u>
Forest Service				
<i>Wyoming Game and Fish Department</i>				
Assessing Moose Response to Energy Development in the Hoback Basin: Sublette Moose I	10.665	001675	1001397	653
Addendum 1 Assessing Moose Response to Energy Development in the Hoback Basin: Sul	10.665	001675	1001397A	12,174
<i>National Fish and Wildlife Foundation</i>				
Thinning and Competition between Martens and Ermines on Prince of Wales Island	10.683	0801.12.032903	1001868	4,532
Subtotal Forest Service				<u>17,359</u>
National Institute of Food and Agriculture				
<i>Utah State University</i>				
Residual Feed Intake i, Producer Adoption and Genetic Selection Potential	10.215	80861060	1000693	20,277
Improved organic milk production through the use of the condensed tannin-containing fora	10.307	10075901	1000660	2,110
Ranch Sustainability Assessment: Economic, Ecological, and Social Indicator Monitoring	10.500	100906005	1000558	23,398
UT St U National Sare/NACAA Fellows Prog 07-11,Freeburn	10.500	08-0018009	UTSTUNV46462	175
UT St U Western Region Sare FY09 Admin,Freeburn	10.500	08-0018008	UTSTUNV46463	561
<i>Kansas State University</i>				
Great Plains Diagnostic Network-Wyoming Component 2012-2013	10.304	S13013	1001694	22,724
KSU Great Plains Diagnostics Network 07-08,Franc	10.304	S08017	KSU48269	12,187
Enhancing the Economic Viability of Camelina as a Bio-Feedstock: Optimization and Dem	10.312	S13097	1001828	19,150
Ag Econ Portion of Enhancing the Economic Viability of Camelina as a Bio-Feedstock: Op	10.312	S13097	1001828A	754
<i>South Dakota State University</i>				
Development of a Production System for Emerging Feedstock with Double Utilization (PI:	10.320	3TF114	1001347	49,770
<i>Washington State University</i>				
2010 Intermountain Master Cattleman Program	10.500	108815_G002723	1000668	3,780
Subtotal National Institute of Food and Agriculture				<u>154,886</u>
Natural Resources Conservation Service				
<i>Wyoming Game and Fish Department</i>				
DDCT Software Application Development	10.912	001664	1001396B	4,660
Total U.S. Department of Agriculture				<u>254,869</u>
U.S. Department of Commerce				
National Oceanographic and Atmospheric Administration				
<i>National Fish and Wildlife Foundation</i>				
Quantifying the Diets of Breeding Bald Eagles on the Channel Islands:	11.463	2008-0073-036	1000972	8,879
<i>North Pacific Research Board</i>				
Spectacled Eiders	11.472	820	NPRB48479	838
<i>University of Colorado</i>				
The Green River Headwaters Network: Building partnerships, infrastructure and knowled	11.431	0000076639	1000706	13,689
<i>University of Maryland</i>				
Developing a Framework for the Use of Computable General Equilibrium Economic and E	11.417	SA7528125-B	1001444	28,120
<i>University of Notre Dame</i>				
Forecasting spread and bioeconomic impacts of Aquatic Invasive Species	11.478	201551WYO	NTREDME40019	68,996
Subtotal National Oceanographic and Atmospheric Administration				<u>120,522</u>
Total U.S. Department of Commerce				<u>120,522</u>
U.S. Department of Defense				
U.S. Air Force				
<i>Academy of Applied Science</i>				
Wyoming-Eastern Colorado Junior Science and Humanities Symposium 2013	12.630	NONE	1001843	4,855
<i>Array Information Technology</i>				
Full-3D waveform tomography for crustal and upper mantle seismic velocity and attenuatio	12	SUB A011-2010	1000024	100,994
<i>CSA Engineering, Inc.</i>				
Adaptive Control Approach to Plug and Play Satellites Yr 2	12	PO 51122	CSA47825A	22,995
<i>MWH Americas</i>				
ERI TCE Remediation	12	4P08-A0037-92250-OF	MWH48357	3,382
<i>North Wind, Inc.</i>				
F.E. Warren Preble's Meadow Jumping Mouse Monitoring	12	10681S.01	1001928	98
<i>Scientific Simulations</i>				
Highly-Scalable Computational-Based Engineering Algorithms for Emerging Parallel Mach	12	010412SA3	1001383	1,809
Sensitivity Analysis Methods for Complex Multidisciplinary Systems	12	NONE	1001606	46,123
Subtotal U.S. Air Force				<u>180,256</u>

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING
Year Ended June 30, 2013

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Defense (continued)				
U.S. Army				
<i>Veterans Medical Research Foundation</i>				
Adaptive Disclosure: A Combat-Specific PTSD Treatment	12.420	07970-PO#297587	1001046	\$ 43,490
<i>University of Maryland</i>				
Vertical Lift Research Center of Excellence	12.431	Z845801	1001352	89,146
Subtotal U.S. Army				<u>132,636</u>
Total U.S. Department of Defense				
				<u>312,892</u>
U.S. Department of Interior				
Bureau of Land Management				
<i>Audubon Rockies</i>				
MAPS Data Entry	15	112912SA2	1001797	3,000
<i>ICF Incorporated</i>				
Economic Impact Analysis for BLM Buffalo RMP	15	29NA00023	ICF48143	312
<i>National Aeronautics and Space Administration</i>				
Paths of Recovery: Landscape Variability in Forest Structure, Function and Fuels 25 Years	15.232	347K734	1001332	54,116
<i>Science Applications International Corporation</i>				
SCI APPLICATIONS INTNL CORP ECONOMIC ANALYSIS FOR BLMS LANDER R	15	4400147865	SAIC48777	6,695
<i>Wyoming Game and Fish Department</i>				
Genomic Analysis of Sucker Hybridization in the Upper Colorado River Basin	15.231	001887	1001852	5,142
Analysis of Energy Disturbance Thresholds Associated with Greater Sage-Grouse Lek Pers	15.239	001221	1001108	1,625
Temporal and spatial patterns of raptor nest occupancy in areas of CBM	15.239	001111	WYGF40342	881
Subtotal Bureau of Land Management				<u>71,771</u>
Fish and Wildlife Service				
<i>Alaska Fish and Game</i>				
Review of Environmental Assessment for the Eradication of the Mink on the Naked Island	15	053112SA3	1001515	892
<i>Laramie Rivers Conservation District</i>				
Wyoming Toad Monitoring 2012	15	061712SA1	1001529	11,329
Wyoming Toad Monitoring-2011	15.631	051211SA4	1001115	1,201
<i>The Nature Conservancy</i>				
Relating Mule Deer Corridors to Sage-Grouse Conservation	15	WYFO/UW/1212013	1001866	31,921
<i>University of California, Santa Cruz</i>				
An assessment of the biological impact of contaminants and management actions that influe	15.650	S0183530	1001253	(10)
<i>Wyoming Game and Fish Department</i>				
Effects of Wind Energy Development on Breeding Grassland Birds	15.634	001206	1000633	44,368
Mechanistic study of songbird energy development impacts	15.634	001205	1000634	15,281
Coon Creek Revisited: wildlife response to broad-scale forest disturbance	15.634	001334	1001002	53,422
Western amphibian monitoring	15.634	001483	1001223	72,774
The effectiveness of sage-grouse core areas as an umbrella for non-game sagebrush SGCN	15.634	001601	1001266	54,331
Burbot Migration and Movement: The Impact of a Managed Flow Regime	15.634	001775	1001707	7,530
The Influence of Exotic Grass on SGCN Small Mammal Communities	15.634	001814	1001708	35,874
Columbia Spotted Frog Investigations in the Bighorn Mountains	15.634	0061826	1001720	25,343
Genomic Analyses of Sucker Hybridization in the Upper Colorado River Basin	15.634	001793	1001729	5,473
Impacts of the pine beetle in Wyoming	15.634	000952	WYGF49744	841
River otters in Southwest Wyoming	15.634	000953	WYGF49745	21,841
Subtotal Fish and Wildlife Service				<u>382,411</u>
National Park Service				
<i>Western Washington University</i>				
Understanding 8000 years of climate change in southwest Alaska through archaeofaunal an	15.905	54105-B	1001057	3,534
Office of Surface Mining				
<i>Wyoming Department of Environmental Quality</i>				
FY2010 Clean Coal/Carbon Sequestration Funds	15	071112KP01	1001584	875,655
Carbon Sequestration Funds from FY2010	15	071112KP01	1001584A	611
Development of a Subcommercial scale CO2 separation research and demonstration projec	15.252	012311SA2	1001025	2,620,725
Acquisition of a 600MHz High Field Nuclear Magnetic Resonance (NMR) Instrument	15.252	011811SA1	1001027	151,000
Clean Coal Technology Fund 2010 (FY11)	15.252	012311SA1	1001030	5,630,620
Wyoming Reclamation and Restoration Center	15.252	013011SA3	1001037	82,493
Upper Green River Basin Air Quality Citizens Advisory Task Force, Sublette County	15.252	013012SA5	1001411	270
Feasibility Study for a Commercial Scale Minerals to Value Added Products Facility	15.252	061812KP1	1001475	491,243
Implementation of Strategic Areas of Concentration for the School of Energy Resources	15.252	061712SA8	1001540	2,704,532
Continue Clean Coal Research	15.252	061712SA8	1001541	406,700
Pilot-Scale Demonstration of Catalytic Wyoming Coal Gasification and Syngas Processing	15.252	061712SA8	1001541A	150,517
Wyoming Pipeline Authority for Permitting Carbon Dioxide Pipeline Network	15.252	062212SA1	1001564	23,399
Upper Green River Basin Air Quality Citizens Advisory Task Force Assistance	15.252	081612SA2	1001626	9,225
Developing Rare Earth Materials in Wyoming	15.252	100312SA1	1001730	222,136
A Mobile Monitoring Assessment of Methane and Ozone Precursors in the Pinedale Anticli	15.252	012913SA2	1001837	70,609
Advancement of Energy Resources 11/12	15.252	011811SA2	WYDEQ40464ACAD	210,192
Advancement of Energy Resources 11/12	15.252	011811SA2	WYDEQ40464ADMN	8,126
Summer Math Institute and Math REU	15.252	011811SA2	WYDEQ40464MATH	(8,907)
Science Posse	15.252	011811SA2	WYDEQ40464MBIO	8,583
Advancement of Energy Resources 11/12	15.252	011811SA2	WYDEQ40464OUTR	13,411
Advancement of Energy Resources 11/12	15.252	011811SA2	WYDEQ40464RES	2,840,449
Advcmnt of Energy Resources	15.252	011811SA2	WYDEQ40464SMTC	1,041
Uranium Research Center	15.252	082809UW2	WYDEQ46764	349,932
Field Valuation of the Restorative Capacity of Aquifer Down Gradient of a Uranium ISR N	15.252	082809UW2	WYDEQ46764A	5,273
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811CHEME	3,413
Advancement/Energy Res	15.252	090808UW1	WYDEQ49811CMI	5,744
Advancement/Energy Res	15.252	090808UW1	WYDEQ49811CONS	1,250
Center for Fundamentals of Subsurface Flow	15.252	090808UW1	WYDEQ49811FRTD	5,095

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING
Year Ended June 30, 2013

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Interior (continued)				
Office of Surface Mining (continued)				
Center for Fundamentals of Subsurface Flow	15.252	090808UW1	WYDEQ49811GL	\$ (248)
Center for Fundamentals of Subsurface Flow	15.252	090808UW1	WYDEQ49811GNTG	1,155
Advancement/Energy Res	15.252	090808UW1	WYDEQ49811HFFRD	3,748
A geochemical and Experimental Evaluation of Geological CO2-SO2 Co-Sequestration	15.252	090808UW1	WYDEQ49811KAS	8,439
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811LNRD	567
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811MGF	332,033
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811MGF2	584,410
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811OAK	52,181
Center for Fundamentals of Subsurface Flow	15.252	090808UW1	WYDEQ49811PER	3,100
Advancement/Energy Res	15.252	090808UW1	WYDEQ49811PIRI	4,418
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811RES	696,394
Advancement/Energy Res	15.252	090808UW1	WYDEQ49811SHDR	783
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811WSGS	(6,874)
High Plains Gasification Tech Center	15.252	070108UW3	WYDEQ49812DSGN	789
Great Plains Gasification	15.252	070108UW3	WYDEQ49812PCADM	186,988
University of Utah Subcontract	15.252	092608UW3	WYDEQ49813UTAH	39,813
Clean Coal Technology Fund 2009	15.252	102509SA10	WYDEQ49815SES	270,905
<i>Wyoming Game and Fish Department</i>				
Density and Disturbance Calculation Tool (DDCT)--Software Application Development an	15.252	001664	1001396	422
<i>Wyoming State Geological Survey</i>				
Assessment of Wyoming Geological Carbon Sequestration Sites Using GIS Tools	15	00089987	1001593	39,997
Carbon Dioxide Storage Simulations in Wyoming in a Depleted Oil Reservoir and an Aquif	15	00089986	1001594	69,269
Subtotal Office of Surface Mining				<u>19,171,626</u>
Total U.S. Department of Interior				<u>19,629,342</u>
U.S. Department of Transportation				
Other				
<i>North Dakota State University</i>				
Mountain Plains Consortium	20	MPC-110909UW1	NDSU48511GA	2
Mountain Plains Consortium	20	MPC-110909UW1	NDSU48511RDSFTY	2,831
Subtotal Other				<u>2,833</u>
Federal Highway Administration				
<i>Western Research Institute</i>				
Investigations of Mechanisms of Oxidative Aging of Asphalts	20	111912SA1	1001790	7,045
<i>Wyoming Department of Transportation</i>				
Characterization of Material Properties for Mechanistic-Empirical Pavement Design in Wyo	20	041013SA2	1001898	8,102
Comparing Crash Trends and Severity in the Northern Rocky Mountain Region	20.205	090810UW1	1000906	9
Instrumentation and Analysis of Frost Heave Mitigation on WY-70, Encampment, WY	20.205	061611SA3	1001139	56,585
Criteria for a Wyoming Culvert Selection Policy	20.205	082611SA1	1001244	2,093
Rural Travel Times	20.205	082611SA3	1001247	33,174
Developing a Roadway safety improvement program for Indian reservations	20.205	083011SA1	1001248	43,253
Evaluating Base Widening Methods	20.205	083111SA1	1001249	54,340
Structural Health Monitoring of Highway Bridges Subjected to Overweight Trucks, Phase	20.205	062612SA1	1001572	17,191
Evaluating the Risk of Alkali-Silica Reaction in Wyoming: Continued Evaluation of Field	20.205	101812SA2	1001750	4,635
Rural Variable Speed Limit Systems: Phase II	20.205	051210UW2	WYDOT40281F	31,635
Rural Variable Speed Limit Systems: Phase II	20.205	RURAL VARIABLE SPEED LIMIT SYS	WYDOT40281NF	764
WY DOT Evaluating the Risk of Alkali-Silica Reaction in WY Through Inter-laboratory In	20.205	083006UW4	WYDOT49856EXT	22,908
WY DOT Evaluating the Risk of Alkali-Silica Reaction in WY Through Inter-Laboratory I	20.205	083006UW4	WYDOT49856USL	4,638
Phase III Transit Authority Planning with SEH and Boume Transit Consulting	20.515	5304-11-FTA-71	1001246	4,390
Subtotal Federal Highway Administration				<u>290,762</u>
National Highway Traffic Safety Administration				
<i>Wyoming Department of Transportation</i>				
WYDOT WyGIS Collaborative Roads Data Creation Project Plan	20.610	091109UW1	WYDOT49866	109,098
Research and Innovative Technology Administration				
<i>North Dakota State University</i>				
Subproject for Institution # 1000899	20.701	091910UW1	1000899A	30,364
Subproject for Institution # 1000899	20.701	091910UW1	1000899C	34,009
MPC Geotechnical Limit to Scour at Spill-through Abutments	20.701	032312SA2	1001453A	17,966
MPC Improved Understanding of Pavements Impacts and Cost-Effective Designs Based or	20.701	032312SA2	1001453B	37,996
Use of Travel Time, Travel Time Reliability and Winter Condition Index Information for In	20.701	032312SA2	1001453C	40,645
Structural Health Monitoring of Highway Bridges Subjected to Overweight Trucks, Phase	20.701	032312SA2	1001453D	37,830
Developing Statistical Models for Crash Severity Comparing Statewide, County and Indian	20.701	032312SA2	1001453E	13,651
Subtotal Research and Innovative Technology Administration				<u>212,461</u>
Total U.S. Department of Transportation				<u>615,154</u>
U.S. National Aeronautics and Space Administration				
<i>Drexel University</i>				
The Ultimate Multiwavelength Quasar Survey	43	230094	1001770	7,411
<i>Iowa State University</i>				
Intermediate-Mass Star Formation	43	422-21-06A 422-21-06A	IASTUNV40216	10,511
<i>Jet Propulsion Laboratory</i>				
Beyond the Peak: Resolved Far-infrared Spectral Mapping of Nearby Galaxies with SPIRE	43	1434795	1001150	24,986
Stellar Distributions in Dark Matter Halos: Looking over the edge	43	1439078	1001240	48,353
KINGFISH: Key Insights on Nearby Galaxies: A Far-Infrared Survey with Herschel	43	1448072	1001389	4,822
VIMS Spectra and Modeling of the Hottest Tiger Strips	43	PROPOSAL 11-OPR11-0060	1001789	13,298
Extended Disks	43	1376509	JPL48249	3,169
JPL Cloudsat Level 2 Radar Only and Combined Radar Lidar Cloud Scenario Classifier	43	1270909	JPL482511C	88,012
<i>Space Telescope Science Institute</i>				
Three Dimensional Mapping of the Magellanic Bridge	43	HST-GO-12263.04-A	1000878	9,000

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

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U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. National Aeronautics and Space Administration (continued)				
<i>University of California</i>				
AMANTISS	43.000	00006399	CAUNV47817	\$ 26,642
Toward Hydrologic Understanding of the Greenland Ice Sheet	43.001	1295 G QA025	1001608	14,390
<i>University of North Dakota</i>				
Satellite Images in pest monitoring in Northern Great Plains and Central Asia	43.000	1180-16116	1000953	12,054
Remote Sensing Education and Research for Sustainable Natural Resource Management in	43.000	1180-16116	1000953A	24,738
Subcontract from the University of North Dakota	43.000	1180-16116	1000953B	40,739
Total U.S. National Aeronautics and Space Administration				328,125
U.S. National Science Foundation				
<i>Bell, David M.</i>				
NSF Postdoctoral Fellowship: Climatic and hydrologic influences on tree regeneration and	47	NSF POSTDOC 1202800	1001571	55,648
<i>California Institute of Technology</i>				
Powering the planet	47.049	68D-1086090	CALTECH47740	145,723
<i>Cold Spring Harbor Laboratory</i>				
TRPGR: Maize Cell Genomics: Resources for Visualizing Promoter Activity and Protein I	47.074	52160113	1000971	358,299
Participant Support and Imaging software 1000971	47.074	920728-SV / 52160113	1000971A	249
Cell Genomics Subcellular	47.074	22550514	CSHL47950PART	2,936
Cell Genomics Subcellular	47.074	22550515	CSHL47950WG	1,849
Cell Genomics Subcellular	47.074	22550514	CSHL47950WGSTP	1,425
<i>Colorado State University</i>				
Shortgrass Steppe Ltr. VI: Examining ecosystem persistence and responses to global chang	47.074	G-3010-1	1001218	30,821
Targeted Partnership	47.076	G-3062-3	CSU47835	288
Targeted Partnership: Culturally Relevant Ecology, Learning Progressions and Environmen	47.076	G-3062-3	CSU47835IC	56,811
Targeted Partnership: Culturally relevant ecology, learning progressions and environmental	47.076	G-3062-3/9680	CSU47835SUPP	1,691
<i>Consortium for Ocean Leadership</i>				
USSSP IODP Expedition 345 Shipboard Science Support	47.050	BA-25	1001778	24,498
Drilling the ocean crust at Hess Deep, Pacific Ocean IODP Expedition 345	47.050	BA-25	1001782	20,251
<i>Dartmouth College</i>				
Genetic Analysis of Natural Variation in the Control of Water Use Efficiency and Response	47.074	837	1001079	298,212
<i>Northeastern University</i>				
Self-Efficacy and Retention in Engineering	47.076	501739P0902791	NRTHSTN48684	1,941
<i>Southern University at Baton Rouge</i>				
Thermoelectric Materials for Energy Harvesting	47.041	OSP-02-8300-2009-0052 PO90207	SUBR48875	687
<i>Tennessee Technological University</i>				
Administer Critical and Creative Thinking Assessment Test (CAT) Instruments to Undergr	47.076	P0007546	1001685	4,495
<i>University of California</i>				
CZO: Critical Zone Observatory--Snowline Processes in the Southern Sierra Nevada	47.050	F100GQA248	1001801	86,944
Erosion and Weathering, Southern Sierra CZO	47.050	EAR-0725097-UWYO	CAUNV47816	21,672
<i>University of Colorado</i>				
Isolation by Distance or Adaptation: The Extent of Population Genetic Distance that Resul	47.074	1549140	1001505	20,304
<i>University of Houston</i>				
Remote Measurement of River Channel Bathymetry via LiDAR and Hyperspectral Image I	47.050	R-12-00133	1001605	1,525
<i>University of Illinois at Urbana</i>				
Petascale Implementation and Optimization of LSQR and SeisSol	47.080	2007-01077-32 A4179	1001679	65,545
<i>University of Minnesota</i>				
Institute for Mathematics and its Applications: Infinite Dimensional and Stochastic Dynam	47.049	00002006230	1001496	19,999
<i>University of Northern Colorado</i>				
Mathematics Teacher Leadership Center	47.076	GKA09-0072	UNC48987PART	79,459
Mathematics Teacher Leadership Center	47.076	GKA09-0072	UNC48987USL	94,270
<i>University of Southern California</i>				
PetaSHA-3	47.050	149744	1001029	43,605
Geoinformatics: Community Computational Platforms for Developing Three-dimensional M	47.050	33809276	1001756	4,876
SI2-SSI: A Sustainable Community Software Framework for Petascale Earthquake Model	47.080	33755329	1001751	644
<i>Z4 Energy</i>				
Composite Wind-Turbine Blade Design	47	051110UW4	Z4ENERGY40284	5,266
Total U.S. National Science Foundation				1,449,933
U.S. Environmental Protection Agency				
<i>The Nature Conservancy</i>				
Wetland Condition Assessment for the Upper Green River Basin in Wyoming	66	WYFO/UW/03292012	1001476	45,556
<i>Colorado School of Mines</i>				
Impacts/Geologic CO2 Sequestra	66.509	400114	COMINES40323	31,414
Total U.S. Environmental Protection Agency				76,970
U.S. Department of Energy				
<i>Battelle Energy Alliance</i>				
Radar Research in Support of AIME	81	150178	1001103	73,853
Interaction for Advanced Visualization using Immersive Environments; touch-based interac	81	00112423	1001111	1,204
FY12 Interaction for Adv Visualization using Immersive Environments; Touch-Based Inter	81	00112423	1001111A	30,204
Joint Appointment Agreement with Idaho National Laboratory to Evaluate and Enhance th	81	116558-01	1001470	47,808
Evaluate the use of nuclear high temperature gas-cooled reactors integrated with coal and r	81	00127864	1001598	49,633
<i>Colorado State University</i>				
Multiscale Modeling and Uncertainty Quantification for Nuclear Fuel Performance	81	G-3850-2	1001362	38,479
<i>Houston Advanced Research Center</i>				
RPSEA Pecos Low Impact Roads Project	81.089	08122-35 R09	HARC48106USL	678
<i>Lawrence Livermore National Laboratory</i>				
Interface for Coupling Wind Turbine Aeromechanics with Meso-scale Weather Models	81	B599791	1001461	35,949
Simulation of Wind Turbine Performance and Loading Patterns Using a Coupled Meso-sca	81	B602825	1001825	56,694

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U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Energy (continued)				
<i>National Security Technologies</i>				
Muon Tracking to Detect Special Nuclear Materials	81	145963 TO 1	1001861	\$ 25,366
<i>Pacific Northwest National Laboratory</i>				
The Center for Molecular Electrocatalysis	81	102475	PCFCNW48717	58,743
<i>Proton Energy Systems, Inc.</i>				
Low Cost Large Scale PEM Electrolysis for Renewable Energy Storage	81	PO 6436	1001301	(20,285)
<i>Research Partnership to Secure Energy for America</i>				
Treatment and Beneficial Reuse of Produced Waters Using A Novel Pervaporation-Based I	81	09123-11	1000595	102,176
Exempt portion of 1000595 Reuse of Produced Waters Using a Novel Pervaporation-Bas	81	09123-11	1000595A	116,658
<i>University of Montana</i>				
MT, Univ of Measurement-Based Stability Assessment-IC, Pierre	81.122	061506UW2	MTUNV48440ICR	115,634
<i>West Virginia University</i>				
U.S. China Clean Energy Research Center Advanced Coal Technology Collaboration (CER	81.087	10-733-UW	1001651	351,516
Total U.S. Department of Energy				<u>1,084,310</u>
U.S. Department of Education				
<i>University of Missouri</i>				
Development of a Multi-Faceted, Comprehensive, Vocabulary Instructional Program for th	84.305	C00031837-1	1001067	47,230
Participant Support for 1001067	84.305	C00031837-1	1001067A	832
Total U.S. Department of Education				<u>48,062</u>
U.S. Department of Health and Human Services				
Center for Medicare and Medicaid Services				
<i>Cheyenne Regional Medical Center</i>				
Pharmacist-Contribution to Remotely Located Patient Care Teams	93.610	121812SA1	1001813	215,477
<i>University of Colorado</i>				
Wyoming Transportation Event Occupational Fatalities and EMS Accessibility	93	FY11.347.008	1000989	466
Subtotal Center for Medicare and Medicaid Services				<u>215,943</u>
Health Resources and Services Administration				
<i>Wyoming Department of Health</i>				
Markers of Language Impairment in Spanish-speaking Preschool Age Children	93.926	BW-2012-006	1001841	1,450
National Institute of Health				
<i>Colorado State University</i>				
Development of a novel subunit vaccine targeting multiple alphaviruses: Rocky Mountain F	93	G-7809-1	1001482	136,892
Development of a novel subunit vaccine targeting multiple alphaviruses: Rocky Mountain F	93.856	G-7809-1	1001906	3,196
<i>Department of Interior Geological Survey</i>				
Resource for Integrated Glycotechnology	93.389	RR549-365/4893666	1001377	(647)
<i>Florida International University</i>				
Tanzanian Drug treatment as AIDS Prevention-Reliability and Validity Study	93.279	80000844-02	1001284	5,563
<i>Louisiana State University</i>				
Mechanisms of Protection Against Alpha-Synuclein-Induced Oxidative Stress	93.853	040708UW1	LSU48292	10,426
<i>University of Georgia</i>				
Research Resource for Integrated Glycotechnology Year 2	93.859	RR549-367/4941146	1001525	178,068
Research Resource for Integrated Glycotechnology Year 3	93.859	RR549-376/4941146	1001863	79,191
<i>University of Kentucky</i>				
Hms phenotype of Yersinia pestis	93.855	3048105790-10-287	UNVKY40032	20,290
<i>University of Washington, Seattle</i>				
Establishing the Feasibility of Functional Data Analysis for Determining the Health Conseq	93.389	742565	1001698	4,075
Subtotal National Institute of Health				<u>437,054</u>
Substance Abuse and Mental Health Services Association				
<i>State of Oregon</i>				
Oregon SPF-SIG Evaluation	93.243	132917	1000955	512,442
Total U.S. Department of Health and Human Services				<u>1,166,889</u>
U.S. Agency for International Development				
<i>Virginia Polytechnic Institute</i>				
Conservation agriculture production systems in eastern Uganda and western Kenya	98.001	425966-19354	VATECH40029	362,284
Total U.S. Agency for International Development				<u>362,284</u>
TOTAL RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING				
				<u>\$ 25,449,352</u>
ARRA - RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING				
ARRA - U.S. Department of Commerce				
National Telecommunications and Information Administration				
<i>EdLab Group Foundation</i>				
LinkWYOMING Monitoring and Evaluation_2012-2013	11	EDLAB2012-30	1001811	\$ 29,460
Total ARRA - U.S. Department of Commerce				<u>29,460</u>
ARRA - U.S. Department of Interior				
Bureau of Land Management				
<i>Booz,Allen,Hamilton</i>				
Economic Impact Analysis of Resource Management Plans in support of Wyoming Sage G	15.231	98218XSB79	1000962	64,664
Total ARRA - U.S. Department of Interior				<u>64,664</u>

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U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
ARRA - U.S. National Science Foundation				
<i>Black Hills State University</i>				
Development of a web-accessible database of the vascular plants from the Missouri Plateau	47.082	UW-851000001	BLKHLS47521	\$ 257
<i>Fugro William Lettis Associate</i>				
Integration of Noise and Coda Correlation Data into Kinematic and Waveform Inversions	47.082	DE-EE002758/002	1000951	39,681
<i>Michigan Technological University</i>				
Bimetallic Overlay Catalysts for Sustainable Fuel Production from Lactose	47.082	09030221	1001360	137,430
Total ARRA - U.S. National Science Foundation				177,368
ARRA - U.S. Department of Energy				
<i>University of Illinois at Urbana</i>				
ISGS-UW Energy Curriculum Development Project	81.133	2010-00326-02,A2348	1001658	35,786
<i>University of Minnesota</i>				
A Nationwide Consortium of Universities to Revitalize Electric Power Engineering Education	81.122	A000211574	1000986	18,088
<i>University of Montana</i>				
Mode Meter Development for Western Interconnection Synchrophasor Program (WISP)	81	110310UW2	1000768	59,534
<i>University of Utah</i>				
Development of Chemical Model to Predict the Interactions between Supercritical Carbon Dioxide and Organic Compounds	81.087	091910UW2	1000366	81,695
<i>Wyoming Game and Fish Department</i>				
Research & Development of a GIS-Based Wildlife Resource Management & Mitigation Decision Support System	81.122	100910UW5	1000729	69,443
Total ARRA - U.S. Department of Energy				264,546
ARRA - U.S. Department of Health and Human Services				
<i>National Institute of Health</i>				
<i>University of Georgia</i>				
Research Resource for Integrated Glycotechnology	93.701	RU549-309/4693318	GAUNV40034	29,772
Total ARRA - U.S. Department of Health and Human Services				29,772
TOTAL ARRA - RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING				
				\$ 565,810
TOTAL RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING				
				\$ 26,015,162
OTHER PASS-THROUGH FUNDING				
U.S. Department of Agriculture				
<i>Agriculture Marketing Service</i>				
<i>Wyoming Department of Agriculture</i>				
High Tunnel Construction and use for specialty food production	10.170	011711SA3	1001022	\$ 22
High Tunnel Construction and Use for Specialty Crop Food Production	10.170	021312SA1	1001425	9,201
Screening Grape Cultivars for Adaptability to Edaphic and Climatic Factors in Wyoming	10.170	032213SA2	1001849	2,724
<i>Wyoming Farmers Marketing Association</i>				
Chef Demonstration	10.169	080608UW4	WFMA46437	(172)
Subtotal Agriculture Marketing Service				11,775
<i>Food and Nutrition Service</i>				
<i>Wyoming Department of Family Services</i>				
Wyo Food Stamp Nutrition Ed 2009	10.561	092308UW1	WYFMSV7418NIOBR	134
<i>Forest Service</i>				
<i>Kansas State University</i>				
4-H Military Partnerships: 4-H Army youth development project (Operation Military Kids)	10	S12036	1001290	52,480
<i>Wyoming Game and Fish Department</i>				
DDCT Software Application Development	10	001664	1001396A	585
Subtotal Forest Service				53,065
<i>National Institute of Food and Agriculture</i>				
<i>Colorado State University</i>				
Water Resources Research, Education and Extension	10.303	G-1483-2	CSU47836	76,278
<i>Kansas State University</i>				
4-H Military Program--Military 4-H Club Grant	10.500	S12126	1001326	6,624
Host a camp for youth with their families to provide experiential learning environment to students	10.500	S12226	1001494	18,158
4-H Military Club Partnership_2012-2013	10.500	S13053	1001807	17,417
OSD/Operation Military Kids Family Camp 2013	10.500	S13135	1001900	10,000
<i>Utah State University</i>				
2010 Western SARE PDP Administrative Support	10.500	100906011	1000780	(4,718)
2010 Western SARE Indian Country Grants	10.500	100906015	1000781	3,584
2010 Western SARE PDP State Implementation Grants	10.500	100906014	1000782	34,797
2010 SARE PDP State and Territory	10.500	100906014	1000782A	(14,671)
2010 SARE/NACAA Fellows Program	10.500	100906013	1000784	9,694
2011 Western SARE PDP Administrative Support	10.500	110897002	1001324	76,853
2011 SARE/NACAA Fellows Program	10.500	110897003	1001349	7,759
WSARE Professional Development Programs State Implementation Grants	10.500	110897012	1001381	75,755
SARE FRTEP Professional Development Plan	10.500	110897013	1001394	4,811
2012 Western SARE PDP State Implementation	10.500	120834013	1001769	149,840
2009 Western SARE PDP State Implementation Grants	10.500	90757012	UTSTUNV46442AK	3,567
2009 Western SARE PDP State Implementation Grants	10.500	90757012	UTSTUNV46442AS	155
2009 Western SARE PDP State Implementation Grants	10.500	90757012	UTSTUNV46442AZ	409
2009 Western SARE PDP State Implementation Grants	10.500	90757012	UTSTUNV46442GM	60
2009 Western SARE PDP State Implementation Grants	10.500	90757012	UTSTUNV46442NTM	1,279
2009 Western SARE PDP State Implementation Grants	10.500	90757012	UTSTUNV46442WY	15,000
2009 SARE/NACAA Fellows Program	10.500	90757004	UTSTUNV46448	14,547
2008 Western SARE PDP Grants	10.500	080827014	UTSTUNV46466GM	180

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U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Agriculture (continued)				
National Institute of Food and Agriculture (continued)				
2008 Western SARE PDP Grants	10.500	080827014	UTSTUNV4646NTM	\$ 262
2008 Western SARE PDP Grants	10.500	080827014	UTSTUNV46466WY	221
2008 Western SARE FRTEP Grants	10.500	080827013	UTSTUNV46467NV2	900
2008 Western SARE FRTEP Grants	10.500	080827013	UTSTUNV46467OT2	5,996
2008 Western SARE FRTEP Grants	10.500	080827013	UTSTUNV46467WA2	900
2008 Western SARE PDP Special Outreach Travel	10.500	080827009	UTSTUNV46468	36,265
SARE/NACAA Fellows Program	10.500	080827011	UTSTUNV46469	3,000
2008 Western SARE PDP Administrative Support	10.500	080827010	UTSTUNV46470	85,828
2009 Western SARE PDP Administrative Support	10.500	090757005	UTSTUNV46472	8,131
<i>Washington State University</i>				
2011/2012 Wyoming Master Woolgrowers Program	10.500	108815 G002900	1001273	3,238
Wyoming Master Cattleman--Ranch Management Institute	10.500	108815 G003062	1001745	9,855
<i>Wyoming Department of Family Services</i>				
FY12 SNAP-Ed	10.551	101010UW1	1000868D	401,712
Wyoming Supplemental Nutrition Assistance Program Education 2012-2015	10.551	101512SA1	1001747	1,425,924
Wyoming SNAP-Ed Plan	10.561	092909UW1	WYFMSV7419ALBNY	20
Wyoming SNAP-Ed Plan	10.561	092909UW1	WYFMSV7419CNVRS	20
Wyoming SNAP-Ed Plan	10.561	092909UW1	WYFMSV7419FREMT	88
Wyoming SNAP-Ed Plan	10.561	092909UW1	WYFMSV7419LARAM	46
Wyoming SNAP-Ed Plan	10.561	092909UW1	WYFMSV7419LNCLN	39
Wyoming SNAP-Ed Plan	10.561	092909UW1	WYFMSV7419NTRNA	29
Wyoming SNAP-Ed Plan	10.561	092909UW1	WYFMSV7419PARK	39
Wyoming SNAP-Ed Plan	10.561	092909UW1	WYFMSV7419PLATT	39
Wyoming SNAP-Ed Plan	10.561	092909UW1	WYFMSV7419SWEET	39
Wyoming SNAP-Ed Plan	10.561	092909UW1	WYFMSV7419UINTA	39
Wyoming SNAP-Ed Plan	10.561	092909UW1	WYFMSV7419WESTN	39
Wyoming SNAP-Ed Plan	10.561	092909UW1	WYFMSV7419WRIR	20
Subtotal National Institute of Food and Agriculture				2,490,067
Total U.S. Department of Agriculture				2,555,041
U.S. Department of Defense				
U.S. Air Force				
<i>Academy of Applied Science</i>				
Wyoming-Eastern Colorado Junior Science and Humanities Symposium 2012	12.630	021312SA2	1001426	2,804
Total U.S. Department of Defense				2,804
U.S. Department of Interior				
Bureau of Land Management				
<i>NatureServe</i>				
NatureServe CBC Data Access	15.231	WY-014-FY12	1001363	4,837
<i>Wyoming Game and Fish Department</i>				
DDCT Software Application Development	15.231	001664	1001396C	27,492
<i>Wyoming State Parks and Cultural Resources</i>				
Cultural Resource Internships	15.224	111110UW4	1000982	60,913
Subtotal Bureau of Land Management				93,242
Fish and Wildlife Service				
<i>Western Association of Fish and Wildlife Agencies</i>				
Redband Trout Range-wide Status Assessment 2011-2013	15.608	13310-2009-154	1001337	10,630
<i>Wyoming Game and Fish Department</i>				
DDCT Software Application Development	15.608	001664	1001396D	20,000
Evaluation of the Sage-Grouse Executive Order	15.608	001795	1001683	4,741
Assessment of Wildlife Vulnerability to Energy Development (AWVED)	15.634	001346	1001078	54,487
Subtotal Fish and Wildlife Service				89,858
Geological Survey				
<i>America View</i>				
WyomingView - 2008-09	15	AV08-WY01	AMVIEW46007	23,459
<i>Colorado State University</i>				
Support for REVAMP: Resources for Vulnerability, Adaptation and Mitigation Planning	15.820	G-0734-1	1001773	12,867
Support for REVAMP: Resources for Vulnerability, Adaptation and Mitigation Planning	15.820	G-0734-1	1001773A	38,601
Subtotal Geological Survey				74,927
Office of Surface Mining				
<i>Wyoming Department of Environmental Quality</i>				
AML funds for Insurance	15.252	NONE	1001026A	249,291
Energy Science Graduate Stipends and Fellowships	15.252	092211SA1	1001282	776,276
Sheridan Agricultural Education Program	15.252	071112KP02	1001583	3,376,770
Ctr for Energy and Economics and Public Policy	15.252	01181ISA2	WYDEQ40464CONS	72
e-Nanotechnology Program	15.252	01181ISA2	WYDEQ40464ROTH	74
Subtotal Office of Surface Mining				4,402,483
Total U.S. Department of Interior				4,660,510
U.S. Department of Justice				
<i>Montana State University</i>				
Oregon Evaluation Design Support	16.727	414030-159	1001423	5,470
<i>Wyoming Association of Sheriffs and Chiefs of Police</i>				
Enforcing Underage Drinking Laws	16	062712SA2	1001575	6,823
Total U.S. Department of Justice				12,293

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING
Year Ended June 30, 2013

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Transportation				
Federal Highway Administration				
<i>Wyoming Association of Sheriffs and Chiefs of Police</i>				
FY-2013 Selective Traffic Enforcement Grant Program: DUI and Speed Enforcement	20	402 HVE 410 AE	1001795	\$ 2,113
<i>Wyoming Department of Transportation</i>				
Selective Traffic/DUI Enforcement Grant	20	021612SA2	1001432	(2,316)
Wyoming Rural Road Safety	20.205	021809UW1	WYDOT468931C	161,312
Wyoming Technology Transfer Center 2012	20.205	010512SA4	1001392	113,527
Wyoming LTAP Center 2012	20.205	011012SA1	1001393	481
Developing a Database and Web Viewing Tool for Ungulate Migrations in Wyoming	20.205	111412SA1	1001785	11,143
Developing a Database and Web Viewing Tool for Ungulate Migrations in Wyoming	20.205	111412SA1	1001785B	6,520
Wyoming Technology Transfer Center, 2013	20.205	121012SA1	1001802	85,118
Wyoming Local Technical Assistance Program _2013	20.205	121912SA1	1001808	9,910
Federal Portion Albany County Transportation Authority (ACTA) Planning Grant	20.515	5304-13-FTA-60	1001786	1,793
Traffic Counts	20.515	112108UW3	WYDOT46486USL	468
<i>Wyoming State Parks and Cultural Resources</i>				
An Inventory and Economic Assessment of Non-motorized Trails in Wyoming	20.219	013012SA1	1001407	87,808
Subtotal Federal Highway Administration				<u>477,877</u>
Federal Transit Administration				
<i>Wyoming Department of Transportation</i>				
5311 FY12 Maintenance	20.500	5311-12-FTA-02	1001357B	89,591
5311-13-FTA-52 - Maintenance 5311 WYDOT/FTA Albany County Transportation Authc	20.500	5311-13-FTA-52	1001701C	26,140
5311-13-FTA-02 - FY13 Wyoming Rural Public Transportation Maintenance Funds: Fixed	20.500	5311-13-FTA-02	1001702B	122,330
A one year pilot of the Grand Ave corridor route to gauge interest in a city bus route servc	20.509	5311-12-FTA-52	1001243	23,884
Grand Avenue Corridor Maintenance	20.509	5311-12-FTA-52	1001243A	6,638
Grand Avenue Corridor Route Administration	20.509	5311-12-FTA-52	1001243B	336
Wyoming Rural Public Transportation 5311 Program FY2012 for Operation and Administr	20.509	5311-12-FTA-02	1001357	82,947
5311 FY12 Administration	20.509	5311-12-FTA-02	1001357A	20,082
5311 WYDOT/FTA Albany County Transportation Authority: Gem City Grand Bus Servic	20.509	5311-13-FTA-52	1001701	158,319
5311-13-FTA-52 - Admin 5311 WYDOT/FTA Albany County Transportation Authority: C	20.509	5311-13-FTA-52	1001701A	21,479
FY13 Wyoming Rural Public Transportation Operating Funds: Fixed-route, ADA Paratran:	20.509	5311-13-FTA-02	1001702	656,585
5311-13-FTA-02 - FY13 Wyoming Rural Public Transportation Admin Funds: Fixed-route	20.509	5311-13-FTA-02	1001702A	124,440
Subtotal Federal Transit Administration				<u>1,332,771</u>
National Highway Traffic Safety Administration				
<i>Wyoming Department of Transportation</i>				
Attitude and Awareness Surveys, 2012 and 2013	20.600	63655	1001613	14,538
Total U.S. Department of Transportation				<u>1,825,186</u>
U.S. National Endowment for the Arts and Humanities				
National Endowment for the Arts				
<i>Wyoming Arts Council</i>				
TA: Artists/Collector Filmed Interviews and Virtual Tours	45.025	5621066	1001230	2,427
Folk Arts: American Studies salary support FY12	45.025	5680009	1001364	4,698
Laramie Mural Project 2012	45.025	6798938	1001537	5,000
Summer Teaching Institute 2012: Transforming Learning Visual Imagery as Allegory, Sym	45.025	7094087	1001574	2,000
Partnership: Artmobile Outreach Project 2012-2013	45.025	6857403	1001642	6,971
Partnership Agreement: American Studies Folk Arts Salary Support FY13	45.025	7255063	1001744	8,929
Evo-Cete: The Big Blue Journey Dance Production	45.025	7188329	1001752	2,500
Subtotal National Endowment for the Arts				<u>32,525</u>
National Endowment for the Humanities				
<i>Wyoming Humanities Council</i>				
General Support for speaker series and graduate assistant	45.129	013011SA5	1001034	2,845
Manifold Greatness: the Creation and Afterlife of the King James Bible	45.129	009-12	1001507	7,644
Subtotal National Endowment for the Humanities				<u>10,489</u>
Total U.S. National Endowment for the Arts and Humanities				<u>43,014</u>
U.S. National Science Foundation				
<i>Tibbets, Teresa</i>				
Tibbets NSF Minority Postdoctoral Research Fellowship,Martinez Del Rio/Tibbets	47.074	082905UW1	TIBBETS46375	72
Total U.S. National Science Foundation				<u>72</u>
U.S. Department of Education				
<i>Albany County</i>				
Incredible Years Teacher Classroom Management Training	84.391	113011SA1	1001354	900
<i>National Writing Project</i>				
2011-2012 Wyoming Writing Project Continued Funding Application to the National Writi	84.928A	92-WY01 AMEND 23	1001136	7,214
<i>University of Colorado, Denver</i>				
E-Learning Communities for Academic Language Learning in Math and Science	84.365Z	FY13.626.001	1001812	3,314
<i>Wyoming Department of Education</i>				
State Access Point to the National Accessible Materials Accessibility Center (NIMAC)	84.027A	010612SA3	1001400	59,669
Wyoming Clearinghouse for Accessible Instructional Materials: State Access Point to the N	84.027A	011113SA4	1001824	38,054
Increasing Awareness and Implementation of Assistive Technology	84.323A	102111SA2	1001327	38,950
Professional Learning Community in Assistive Technology 2	84.323A	WIND-PLC2	1001806	47,740
Flooding the Fields with Problem Based Learning	84.366B	110150T2BA1	1001055	77,083
Flooding the Fields with Problem Based Learning Yr 2	84.366B	110150T2BA1	1001055A	65,298
Ready to Learn Math	84.366B	110150T2BA3	1001056	81,307
Place Learning and Civic Engagement	84.366B	110150T2BA2	1001068	33,775
Math and Science Grant	84.366B	110150T2BA2	1001068A	150,640
Science for the Future: Redesigning Science Education via the Energy-Water-Climate Next	84.366B	1201502MSPA4	1001446	118,062
Robotics for 21st Century Students (R21 Project, RENEWAL)	84.366B	110150MSPA0	1001130	16,841
Robotics for 21st Century Students, Year 3	84.366B	1201502MSPA0	1001566	125,547
<i>Wyoming Department of Health</i>				
WDH Early Childhood Special Education Training	84.181	042194UW3	WYHEALTH7448	(50)
Total U.S. Department of Education				<u>864,344</u>

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING
Year Ended June 30, 2013

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Corporation for National and Community Service				
<i>ServeWyoming</i>				
9/11 Tribute Service Project	94	092211SA2	1001281	\$ 592
WY CNCS Connecting Campus & Community 10-11, Kleinhesselink	94.006	10AC110672	1000598	190
CNCS-WCC 2011-2012 Program Grant	94.006	11AC130091	1001272	(42,099)
AmeriCorps Program: Connecting Campus & Community 2011-2012	94.006	08ACHWY0010002	1001279	22,413
AmeriCorps Program: Connecting Campus & Community 2012-2013	94.006	12AC134218	1001742	75,387
Wyoming Conservation Corps (AmeriCorps Subgrant)	94.006	12AC141519	1001780	219,846
Total U.S. Corporation for National and Community Service				<u>276,329</u>
TOTAL OTHER PASS-THROUGH FUNDING				<u>\$ 12,077,163</u>
ARRA - OTHER PASS-THROUGH FUNDING				
ARRA - U.S. Department of Commerce				
Department of Commerce National Telecommunications and Information Administration				
<i>EdLab Group Foundation</i>				
LinkWYOMING Monitoring and Evaluation	11.558	EDLAB2012-12	1001510	\$ 40,186
Total ARRA - U.S. Department of Commerce				<u>40,186</u>
ARRA - U.S. Department of Transportation				
Federal Transit Administration				
<i>Wyoming Department of Transportation</i>				
UW Stimulus Capital Project	20.509	STIM-FTA-006	WYDOT40023	60,623
Total ARRA - U.S. Department of Transportation				<u>60,623</u>
ARRA - U.S. Department of Energy				
<i>Western Governors' Association</i>				
Western Wildlife Crucial Habitat Assessment Tool (CHAT) Development Work Group Par	81.112	30-232-WY2	1001418	26,046
Travel portion of Crucial Habitat Assessment Tool	81.112	30-232-WY2	1001418A	2,785
Total ARRA - U.S. Department of Energy				<u>28,831</u>
ARRA - U.S. Department of Health and Human Services				
Administration for Children and Families				
<i>Wyoming Department of Family Services</i>				
Kids First Needs Assessment	93.708	042613SA1	1001912	12,113
Centers for Disease Control and Prevention				
<i>Wyoming Department of Health</i>				
Wyoming Quit Tobacco Program Evaluation	93.723	ARRA.0998#7629S3	1000988	4,382
Total ARRA - U.S. Department of Health and Human Services				<u>16,495</u>
TOTAL ARRA OTHER PASS-THROUGH FUNDING				<u>\$ 146,135</u>
TOTAL OTHER - PASS-THROUGH FUNDING				<u>\$ 12,223,298</u>
TOTAL PASS-THROUGH FUNDING				<u>\$ 38,238,460</u>

UNIVERSITY OF WYOMING

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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, 2013, 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 Programs

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 \$7,167,844 as of June 30, 2013. Loans disbursed from the Federal Perkins Loan Program were \$1,053,191 for the fiscal year ended June 30, 2013. There were no Federal capital contributions for the year ended June 30, 2013.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2013

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

A. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? _____ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? X Yes _____ No

Noncompliance material to financial statements noted? X Yes _____ No

B. Federal Awards

Internal control over major programs:

- Material weaknesses identified? _____ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? X Yes _____ None Reported

Type of auditor's report issued on compliance for major 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 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
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs

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, 2013

II. FINANCIAL STATEMENT FINDINGS

2013-001: Audit Adjustments

Condition – Adjustments to the University’s financial statements were proposed and recorded during the audit to record a non-cash contribution of a fixed asset and to record a loss on a building impairment in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Criteria – Under professional standards, significant adjustments to the financial statements are considered a control deficiency.

Cause – The University has a policy to record all transactions in the accounting records, however, the General Accounting Office was not informed that the University received a contribution of a capital asset and the receipt of the asset was not recorded.

The University also has a policy to review long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of the asset might not be recoverable. The General Accounting Office was not fully informed of some changes that would have an effect on the review for impairment.

Effect – During the financial statement audit, adjustments to the University’s financial records were identified, proposed, and/or recorded through the audit processes to properly report the financial statements in accordance with U.S. GAAP. The significant adjustments proposed and/or recorded to properly report the financial statements principally included adjustments to property and equipment for the recording of a contributed asset and a building impairment.

Recommendation – We recommend that non-cash transactions be timely communicated to the General Accounting Office and that the property and equipment listing be reviewed for potential impairments.

2013-002: Collateralization of Deposits

Condition – As of June 30, 2013, the University’s depository balance at First Interstate Bank was under-collateralized by \$2,039,450.

Criteria – Under Wyoming State Statute 9-4-807, deposits of state money in approved depositories shall at all times maintain security for prompt payment and the safekeeping of the whole amount of any such deposit. Any portion of the deposit that is not insured by the Federal Deposit Insurance Corporation (FDIC) shall be secured by depository bond or approved collateral securities as required by law.

Cause – The adequacy of the depository bond or approval collateral securities was not monitored by management.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2013

Effect – Should the financial institution utilized by the University fail, any funds which are over the FDIC limits could be lost unless they are appropriately secured.

Recommendation – We recommend the University implement procedures to ensure that their depository balances in excess of FDIC coverage are adequately secured by depository bond or approved collateral securities.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

2013-003: Schedule of Expenditures of Federal Awards

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, we noted 18 awards did not identify the correct CFDA number.

1. University Project ID 1000806 was reported with a CFDA number “NASA,” and the CFDA number per the grant agreement was 43.001.
2. University Project ID 1001481, and related University Project IDs #1001481A through #1001481M were reported with a CFDA number 93.389, and the CFDA number per the grant agreement was 93.859.

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.

Cause – We noted that although there is a control system in place to ensure the compilation of an accurate SEFA, due to the volume of Federal awards, occasionally data entry errors occur.

Regarding item 1 above, the CFDA number was inadvertently entered as the Federal agency, although a specific CFDA number had been provided. Regarding item 2 above, the improper CFDA numbers appear to have been erroneously entered during input into PISTOL, the University’s accounting system.

Effect – An inaccurate schedule of expenditures of Federal awards could result in the improper identification of major programs and the related audit requirements.

Recommendation – We recommend that the University review the control system in place over the preparation of the SEFA to determine if any additional review processes should be implemented to ensure that the SEFA is accurate and complete. With respect to the awards improperly reported in the SEFA, we recommend that the University’s systems be updated as necessary to ensure the awards are reported properly in the future.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2013

Questioned Costs – \$0

2013-004: Student Financial Assistance Cluster – Reporting

Catalog of Federal Assistance (CFDA) Number and Title: CFDA #84.038 Federal Perkins Loans (FPL) – Federal Capital Contributions
Federal Agency Name: U.S. Department of Education
Pass-Through Entity Name (if applicable): N/A
Award Number/Name: N/A
University Project ID: N/A
Award Year(s): July 1, 2012 – June 30, 2013

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 2011-2012 academic year on November 28, 2012, 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. However, the majority of the debit and credit balances reported were supported by 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.

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 designed effectively as it failed to ensure that the amounts reported were supported by proper documentation from CLM.

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 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 CLM.

Questioned Costs – \$0

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2013

2013-005: Student Financial Assistance Cluster – Eligibility

Catalog of Federal Assistance (CFDA) Number and Title: CFDA #84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)
Federal Agency Name: U.S. Department of Education
Pass-Through Entity Name (if applicable): N/A
Award Number/Name: N/A
University Project ID: 1001493
Award Year(s): July 1, 2012 – June 30, 2013

Condition – Of the 40 students selected for eligibility testing within the Student Financial Assistance Cluster, two students were specifically tested for eligibility to receive funding under CFDA #84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants). Of these two students, there was one student (W04679439) who did not have a cumulative grade point average (GPA) of at least 3.25 through the most recently completed payment period.

We further reviewed all students who received TEACH disbursements during the award year ending June 30, 2013, noting that there were a total of 12 students who received 22 disbursements of TEACH funds. We reviewed each disbursement specifically for compliance with the criteria below, noting eight of the disbursements were made to six students who did not have a cumulative undergraduate GPA of at least 3.25 through the most recently completed payment period as indicated below:

	<u>Student ID</u>	<u>Amount</u>	<u>Term Disbursed</u>
1.	W04679439	\$2,000	Spring 2013
2.	W04337629	\$3,500	Fall 2012 & Spring 2013
3.	W06349261	\$2,000	Fall 2012
4.	W02462564	\$2,000	Fall 2012
5.	W04699221	\$4,000	Fall 2012
6.	W04199526	\$3,176	Fall 2012 & Spring 2013

The total known questioned costs of funds improperly disbursed is \$16,676.

Criteria – If all other eligibility criteria noted in 34CFR686.11 are satisfied, per 34CFR686.11(a)(v), a student must have a cumulative grade point average (GPA) of at least 3.25 on a 4.0 scale, or the numeric equivalent, through the most recently completed payment period to be eligible to receive a TEACH Grant.

Cause – The University’s award packaging software (Banner) did not contain an edit check to review a student’s GPA for compliance against the required criteria and, as such, TEACH funds were improperly awarded and disbursed to students who were not maintaining a satisfactory GPA.

Effect – If the Student Financial Aid Office does not properly determine eligibility and improperly awards aid to ineligible students, the Department of Education could require the University to return the funds improperly awarded. In addition, improper administration of a student financial assistance program could impact the University’s ability to receive future funding.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2013

Recommendation – We recommend that the University use institutional funds to return the improperly awarded funds to the Department of Education to avoid unnecessary harm to the identified students. We also recommend that the Student Financial Aid Office implement an edit check within Banner to prevent the awarding of TEACH funds to ineligible students as a result of their GPA.

Questioned Costs – \$16,676

2013-006: Student Financial Assistance Cluster – Special Tests: Student Loan Repayments

Catalog of Federal Assistance (CFDA) Number and Title: CFDA #84.038 Federal Perkins Loans (FPL) – Federal Capital Contributions
Federal Agency Name: U.S. Department of Education
Pass-Through Entity Name (if applicable): N/A
Award Number/Name: N/A
University Project ID: N/A
Award Year(s): July 1, 2012 – June 30, 2013

Condition – Of the 15 students selected for deferment 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, two students (W00298258 and W03051505) were granted economic hardship deferments but did not have sufficient supporting documentation within the student file to substantiate their eligibility for the deferment. 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, 2013 loan balance for the two students in question was \$12,084.

If sufficient supporting documentation obtained substantiates that the deferments granted were 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 students were 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 deferment. As such, likely questioned costs are unknown.

Criteria – Per 34CFR674.34(e), a student may be granted an economic hardship deferment by providing documentation satisfactory to the institution showing that the borrower: (1) has been granted an economic hardship deferment under either the Federal Direct Loan Program or the FFEL programs, (2) is receiving payment under a Federal or state public assistance program, (3) is working full-time and earning a total monthly gross income that does not exceed the monthly earnings of an individual earning the minimum wage or 150% of the poverty guideline applicable to the borrower’s family size, (4) is not receiving total monthly gross income that exceeds twice the amount in paragraph (e)(3) above and, after deducting an amount equal to the borrower’s monthly payments on Federal postsecondary education loans, the remaining amount of that income does not exceed the amount specified in paragraph (e)(3) above, or (5) is servicing as a volunteer in the Peace Corps.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2013

For purposes of paragraph (e)(3) of this section, a borrower is considered to be working full-time if the borrower is expected to be employed for at least three consecutive months at 30 hours per week. For a deferment granted under paragraph (e)(4) of this section, the institution shall require the borrower to submit at least the following documentation to qualify for an initial period of deferment – (i) Evidence showing the amount of the borrower’s most recent total monthly gross income, as defined in section 674.2; and (ii) Evidence that would enable the institution to determine the amount of the monthly payments that would have been owed by the borrower during the deferment period to other entities for Federal postsecondary education loans.

Cause – The Financial Services Business Offices’ application specifies what documentation is required for an economic hardship deferment, which satisfies the documentation in the criteria above. However, occasionally applications for an economic hardship deferment are being granted without the supporting documentation specified on the application.

Effect – If the University does not acquire the necessary satisfactory documentation, a borrower may be inappropriately granted an economic hardship deferment. If this occurs, interest that should have accrued on the loan will not have been billed to the borrower, which ultimately impacts the funds available for future Perkins loans as it is a revolving loan program.

Recommendation – We recommend that the Financial Services Business Office review the students in question to determine if the economic hardship deferments granted were proper, as well as determine the overall pervasiveness of the condition within the Perkins loan portfolio. We also recommend that the Financial Services Business Office revise its control process to ensure that all applications for economic hardship deferments are complete with satisfactory documentation prior to approval.

Questioned Costs – Unknown

2013-007: Student Financial Assistance Cluster – Special Tests: Enrollment Reporting

Catalog of Federal Assistance (CFDA) Number and Title: CFDA #84.268 Federal Direct Student Loans
Federal Agency Name: U.S. Department of Education
Pass-Through Entity Name (if applicable): N/A
Award Number/Name: N/A
University Project ID: 1001577
Award Year(s): July 1, 2012 – June 30, 2013

Condition – Of the 40 students selected for enrollment reporting testing within the Student Financial Assistance Cluster, six students were specifically tested for the proper reporting of a graduated status to the National Student Clearinghouse (NSC). Of these six students, there were two students (W01545504 and W06331145) who were tested from the fall 2012 listing of graduating students and two students (W03349033 and W04272830) who were tested from the spring 2013 listing of graduating students. These four students were reported to the NSC with graduated status effective dates of the last day of classes from the fall and spring semester instead of the last day of finals, which would be the date the student completed the course requirements. As all graduating students are reported in the same transmission, the incorrect reporting date was reported for all fall and spring graduating students. There are no known questioned costs associated with the condition.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2013

Criteria – Per Appendix B of the National Student Loan Data System Enrollment Reporting Guide, graduated students should be reported with an effective date of the date the student completed the course requirements (not presentation date of the diploma or certificate).

Cause – Within Banner, the University’s software from which the enrollment data is pulled for reporting purposes, the end of term dates for students are initially established through the last day of classes (instead of the last day of finals) for purposes of class scheduling. As a result, the end of term dates must be modified in Banner prior to submission of the graduate only listings to the NSC. In July 2012, there was turnover within the Office of the Registrar that resulted in a new individual performing the enrollment reporting to the NSC during the year under audit, and he was unaware of the manual modification required within Banner in order to properly report the effective date for graduating students.

Effect – The condition only impacts students who have received Federal student loan aid. For students moving into repayment, the out-of-school status effective date determines when the grace period begins and how soon a student must begin repaying loan funds. If the Office of the Registrar does not report proper graduated status effective dates to the NSC, the students will enter their grace period earlier than required.

Recommendation – We recommend that the Office of the Registrar resubmit the graduate only listings for the fall 2012 and spring 2013 terms to the NSC with the correct graduated status effective dates. We also recommend the Office of the Registrar revise its control system to provide for a specific review of the graduate only listings prior to submission to ensure the last day of finals is reported as the graduated status effective date for all graduating students.

Questioned Costs – \$0

2013-008: Research and Development Cluster – Matching

Catalog of Federal Assistance (CFDA) Number and Title: CFDA #47.074 Biological Sciences CFDA #43.Unknown CFDA #81.122 Electricity Delivery and Energy Reliability, Research, Development, and Analysis
Federal Agency Name: U.S. National Science Foundation U.S. National Aeronautics and Space Administration U.S. Department of Energy
Pass-Through Entity Name (if applicable): N/A N/A University of Montana
Award Number/Name: DBI-0923382; NNX07AM19A 061506UW2

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2013

University Project ID: NSF44398; NASA43311 MTUNV48440
Award Year(s): September 1, 2009 – December 31, 2012 June 1, 2007 – May 31, 2013 April 18, 2006 – March 31, 2013

Condition – Of the five awards selected for testing compliance with matching requirements within the Research and Development Cluster:

- We noted one instance (CFDA #47.074) in which the “Total Cost Sharing Reported” amount within the University’s cost share tracking system indicated that the matching requirement had not been met. This did not result in a finding as upon further review, the University was able to provide support that the additional match necessary had been met and incurred during the award’s period of availability. While the University was compliant with the matching requirement, the University did not update the cost share reported within the cost share tracking system in a timely manner as the award had closed on December 31, 2012.
- We noted two instances (CFDA #43.Unknown and #81.122) in which the “Cost Sharing Required” amount within the University’s cost share tracking system did not agree with the cost share amount required per the grant agreement. This did not result in a finding as the University had reported total cost share in excess of the amount required per the grant agreement. While the University was compliant with the matching requirement, the University did not update the cost share required within the cost share tracking system.

The University had a total of 36 awards with match requirements that closed during the current fiscal year within the Research and Development Cluster.

Criteria – Per review of OMB Circular A-110 (2CFR215.23), all contributions, including cash and third party in-kind, shall be accepted as part of the recipient’s cost sharing or matching when such contributions meet certain criteria, including that they are verifiable from the recipient’s records.

Cause – We noted that although there is a control system in place to track cost share on Federal awards, the control system is not designed effectively to ensure the cost share amounts reported and required are updated in a timely manner.

Regarding instance one (CFDA #47.074), the cost share control system is decentralized in that various departments responsible for award administration incur the cost share required by the awards. The department personnel are then required to submit the supporting documentation to the Office of Sponsored Programs for input into the University’s cost share tracking system. In this case, the supporting documentation was not remitted timely to the Office of Sponsored Programs.

Regarding the second and third instances (CFDA #43.Unknown and #81.122), both awards had modifications to the original agreements that increased the dollar amount of the Federal award, as well as the related cost share requirement. The modified cost share requirement was not updated in the cost share tracking system.

UNIVERSITY OF WYOMING

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2013**

Effect – Failure to maintain sufficient documentation in a timely manner regarding match requirements could lead to failure to meet match requirements on a closed award. As a result, the University may be required to return the related Federal funds to the respective agency.

Recommendation – We recommend that the University revise its current control system to ensure that cost share incurred and required is accurately and timely documented within the cost share tracking system.

Questioned Costs – Not Applicable

**2013-009: Research and Development Cluster – Reporting
Abandoned Mine Land Reclamation Program – Reporting**

<p>Catalog of Federal Assistance (CFDA) Number and Title: Research and Development Cluster – CFDA# 10.XXX Research and Development Cluster – CFDA #81.134 (ARRA) Abandoned Mine Land Reclamation Program – CFDA #15.252</p>
<p>Federal Agency Name: U.S. Department of Agriculture, Animal, Plant, and Health Inspection Service U.S. Department of Energy U.S. Department of Interior, Office of Surface Mining</p>
<p>Pass-Through Entity Name (if applicable): N/A N/A Wyoming Department of Environmental Quality</p>
<p>Award Number/Name: 12-556-1532-CA DE-FE002142 2003010 071112KP02</p>
<p>University Project ID: 1001422 DOE40025A 1001583</p>
<p>Award Year(s): February 1, 2012 – January 31, 2013 December 8, 2009 – December 7, 2013 June 29, 2012 – June 30, 2016</p>

Condition – Of the 60 awards selected for testing compliance with the financial, performance, and special reporting requirements within the Research and Development Cluster, we noted the following:

- Two instances where the SF-425 financial reports filed did not agree to supporting documentation.
- Four instances where the Section 1512 ARRA reports filed did not agree to supporting documentation.

Of the two awards selected for testing compliance with the performance reporting requirements within the Abandoned Mine Land Reclamation Program (CFDA #15.252), we noted one instance where the required performance report was not filed with the pass-through oversight agency.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2013

All reports due under the award agreements were subjected to testing. There are no questioned costs associated with the finding.

Criteria – OMB Circular A-110 – Financial reporting, §§____.52; Performance reporting, §____.51; and the laws, regulations, and the provisions of contract or grant agreements pertaining to the specific programs require that reports be complete, accurate, and supported by accounting records (if applicable) and be submitted in compliance with the appropriate deadlines.

Cause – We noted that although there is a control system in place to ensure that financial reports are accurate and submitted on a timely basis, due to the volume of reports required on the University’s Federal awards, occasionally financial information is not accurately reported or supported and required reports are overlooked.

Regarding the two instances where the SF-425 financial reports filed did not agree to supporting documentation:

- Two reports dated January 31, 2013 (Project ID 1001422) – For each of the task orders comprising the total award, the Federal cash receipts, Federal share of expenditures, and recipient share of expenditures amounts did not agree to supporting documentation within the University’s accounting systems. Subsequent to the original filing of the report dated January 31, 2013 for the total award, the Federal oversight agency requested the University refile separate SF-425 reports for each task order included in the award. While the University refiled separate reports as requested, corrections were not made to separate the receipts and expenditures amongst the task orders within the University’s accounting systems. In addition, there was no other supporting documentation for the amounts reported for each of the task orders. However, it was noted that in total the amounts reported for receipts and expenditures for each of the task orders agreed to the total amounts for the award as a whole within the University’s accounting systems.

Regarding the four instances where the Section 1512 ARRA reports filed did not agree to supporting documentation:

- Four reports dated August 31, 2012, September 30, 2012, December 31, 2012, and April 30, 2013 (Project ID DOE40025A) – The Federal amount of ARRA funds received/invoiced did not agree to supporting documentation within the University’s accounting system. The original award agreement from the pass-through oversight agency was subsequently modified and, subsequent to the modification, the University was required to file separate Section 1512 ARRA reports for the original award and the modification award (Project ID DOE40025A). In addition, the University was also required to consider all funds received to be split evenly between the original award and the modification award back to the inception of the award. The University had already posted all funds received prior to the modification award to the original award within the University’s accounting system, and corrections were not made to the University’s accounting systems to allocate receipts to the modification award. In addition, there was no other supporting documentation for the amounts reported for the modification award. However, it was noted that in total the amounts reported for funds received for both the original and modification awards agreed to the total amounts for the award as a whole within the University’s accounting systems.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2013

Regarding the one instance where the required performance report was not filed with the pass-through oversight agency:

- One report dated December 1, 2012 (Project ID 1001583) – The principal investigators either overlooked or were not aware of the filing deadline.

Effect – The applicable Federal or pass-through oversight agency could withhold future reimbursement of expenditures incurred under the awards until corrected reports are submitted or until the required reports are submitted, as applicable.

Recommendation – We recommend that the University ensure that adequate documentation is maintained to support amounts included on financial reports, specifically in unique situations such as those above when the oversight agency has modified the basis for the reporting after the awards have been established within the University’s accounting systems. We also recommend that the University continue implementing its award application tracking software system to assist with tracking the reporting requirements, specifically those related to performance reports. In the meantime, the Office of Sponsored Programs should continue to review award requirements periodically to ensure that the required reports have been submitted by the deadline and that all reporting requirements have been met. The performance report not filed above should be submitted to the pass-through oversight agency as soon as feasibly possible.

Questioned Costs – \$0

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2013

FINDING	STATUS
<p>2012-01: Schedule of Expenditures of Federal Awards</p> <p>The University did not provide a schedule of expenditures of Federal awards (SEFA) which properly identified all Federal funds expended. Specifically, we noted the following:</p> <ol style="list-style-type: none"> 1. One award did not identify the correct CFDA number. 2. Expenditures for two non-Federal awards were reported as part of the Research and Development Cluster. 	<p>The Office of Sponsored Programs will continue to review award documentation for the necessary CFDA information and will include an additional review of CFDA information after award setup.</p> <p><i>Auditor's Comment 2012-01</i> Based on current year testing, we determined the University did not implement the above procedures effectively, which resulted in a repeat finding, as noted at 2013-003.</p>
<p>2012-02: Research and Development Cluster – Activities Allowed or Unallowed; Allowable Costs/Cost Principles</p> <p>Catalog of Federal Assistance (CFDA) Number and Title: #15.608 Fish and Wildlife Management Assistance; #20.701 University Transportation Centers Program Federal Agency Name: U.S. Department of the Interior, Fish and Wildlife Service; U.S. Department of Transportation, Research and Innovative Technology Administration Pass-Through Entity Name (if applicable): N/A; North Dakota State University Award Number/Name: 60181BG564; 032312SA2 University Project ID: 1001321; 1001453C Award Year(s): October 12, 2011 - October 13, 2016; January 1, 2012 - November 30, 2013</p> <p>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).</p>	<p>The Office of Sponsored Programs corrected the documentation to reflect the proper and allowable amount of match for Project ID 1001321. The \$10,390 of expenditures documented for Project ID 1001453C will be removed from the cost share system, and the Office of Sponsored Programs will continue to correspond with sponsoring agencies to adequately document future uses as match. A review of additional Federal awards for similar instances was performed and appropriate corrections were made. Additional training on allowability and eligibility of cost share was provided to the Office of Sponsored Programs Coordinators and will continue to be conducted on a semi-annual basis.</p> <p><i>Auditor's Comment 2012-02</i> Based on inquiry of program personnel and review of supporting documentation, we determined the University did implement 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.</p>

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2013

FINDING	STATUS
<p>2012-03: Research and Development Cluster – Matching</p> <p>Catalog of Federal Assistance (CFDA) Number and Title: #10.Unknown; #15.Unknown Federal Agency Name: U.S. Department of Agriculture, Forest Service; U.S. Department of Interior, National Park Service Pass-Through Entity Name (if applicable): N/A; N/A Award Number/Name: 10-CS-11132421-144; H1200090004 J1242090035 University Project ID: 1000689; DOINPS42507 Award Year(s): April 1, 2010 - September 30, 2011; September 30, 2009 - March 31, 2012</p> <p>Of the five awards selected for testing compliance with matching requirements within the Research and Development Cluster, we noted one instance (CFDA #10.Unknown) in which the award had closed on September 30, 2011 and the supporting documentation showed that the matching requirement had not been met. This did not result in a finding as upon further review, the University provided an in-kind letter received in September 2012 documenting in-kind match that had been incurred during the award’s period of availability. While the University was compliant with the matching requirement, the University did not obtain and update the supporting cost share documentation in a timely manner.</p> <p>Of the 40 expenditures selected for testing compliance with allowable costs used to meet match requirements within the Research and Development Cluster, we noted one instance (CFDA #15.Unknown) where the documentation relating to the match requirement was not updated in a timely manner. This did not result in a finding as the expenditure was under-reported and the award had not yet ended.</p> <p>The University had a total of 39 awards with match requirements that closed during the current fiscal year within the Research and Development Cluster.</p>	<p>The Office of Sponsored Programs Coordinators verify cost share requirements and cost share documented during preparation of the periodic invoices or financial reports. Additional procedures will be added during the reporting cycle to include verification of cost share requirements and cost share documented. If there is a difference between expected cost share and documented cost share, the fiscal manager and principal investigator will be contacted to correct the shortfall.</p> <p><i>Auditor’s Comment 2012-03</i></p> <p>Based on current year testing, we determined that the University did not implement the above procedures effectively, which resulted in a repeat significant deficiency as noted at 2013-008.</p>

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2013

FINDING	STATUS
<p>2012-04: Suspension and Debarment</p> <p>Catalog of Federal Assistance (CFDA) Number and Title: #15.252 Abandoned Mine Land (AMLR) Program Federal Agency Name: U.S. Department of Interior, Office of Surface Mining Pass-Through Entity Name (if applicable): Wyoming Department of Environmental Quality Award Number/Name: 090808UW1 University Project ID: WYDEQ49811WCUSP and WYDEQ49811CMI Award Year(s): July 29, 2008 – June 30, 2012</p> <p>Catalog of Federal Assistance (CFDA) Number and Title: #84.378 College Access Challenge Grant Program Federal Agency Name: U.S. Department of Education Pass-Through Entity Name (if applicable): N/A Award Number/Name: P378A100038 and P378A110038 University Project ID: 1000074, 1000074A, 100074B Award Year(s): August 14, 2010 – August 13, 2013</p> <p>Of the four expenditures selected for testing compliance with suspension and debarment requirements within the Research and Development Cluster, three of the expenditures were incurred under individual project IDs to three vendors that exceeded \$25,000 and were subject to the suspension and debarment requirements. Of the three expenditures selected for testing compliance with suspension and debarment requirements within the College Access Challenge Grant Program (CFDA #84.378), two of the expenditures were incurred under individual project IDs to two vendors that exceeded \$25,000 and were subject to the suspension and debarment requirements. We noted the University did not obtain the required suspension and debarment certification for four of the five vendors to which the five applicable expenditures tested were incurred within the Research and Development Cluster (two vendors under CFDA #15.252) and the College Access Challenge Grant Program (two vendors under CFDA #84.378). We noted that any Federal funds disbursed via the University’s Payment Request system would be susceptible to this control deficiency.</p> <p>This did not result in a finding as the entities with which the University contracted were not suspended or debarred.</p>	<p>The new procedure implemented on July 1, 2012 requires that all contracts in excess of \$500 require a purchase order. The Procurement Office routinely reviews for disbarment and suspension on all vendors receiving purchase orders.</p> <p><i>Auditor’s Comment 2012-04</i> Based on current year testing of the University’s major Federal programs where suspension and debarment was assessed as a direct and material compliance requirement, we determined the University implemented the above procedures effectively.</p>

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2013

FINDING	STATUS
<p>2012-05: College Access Challenge Grant Program – Activities Allowed or Unallowed; Allowable Costs/Cost Principles</p> <p>Catalog of Federal Assistance (CFDA) Number and Title: #84.378 College Access Challenge Grant Program Federal Agency Name: U.S. Department of Education Pass-Through Entity Name (if applicable): N/A Award Number/Name: P378A100038 and P378A110038 University Project ID: 1000074, 1000074A, 100074B Award Year(s): August 14, 2010 – August 13, 2013</p> <p>The College Access Challenge Grant Program (CFDA #84.378) does not have a formal control system in place to document and monitor non-salary matching expenditures for compliance with allowable costs used to meet match requirements. Furthermore, a portion of the match documented as having been used towards the matching requirement for both the award years ending August 13, 2012 and August 13, 2013 was the non-Federal portion of Federal Supplemental Educational Opportunity Grant funds (FSEOG – CFDA #84.007) awarded to students. However, the FSEOG program also has its own match requirements. Therefore, using the non-Federal portion of the FSEOG program is unallowable match as these expenditures have already been used to meet the matching requirements of the FSEOG program. Questioned costs are unknown due to the lack of documentation supporting the amounts reported and a formal monitoring system.</p>	<p>The Student Educational Opportunity Office is still in the process of sorting out match documentation from the prior principal investigator and submitting documentation to the Office of Sponsored Programs. We have received documentation from the Wyoming Department of Education (the program’s major source of match) and compiled copies of PARs for personnel match. We plan to complete match documentation for the PY2011 grant in summer 2013, prior to the close of the PY2011 grant extension term. The U.S. Department of Education has approved our continuing to use institutional SEOG funds as match for the grant, and a documentation email has been provided to the Office of Sponsored Programs.</p> <p>Auditor’s Comment 2012-05 We reviewed the email noted above approving the use of the institutional SEOG funds as match for these awards. Based on inquiry of program personnel, we determined the University is still in the process of documenting the matching expenditures used to satisfy the cost share requirements. As such, the finding is still in the process of being resolved.</p>

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2013

FINDING	STATUS
<p>2012-06: College Access Challenge Grant Program – Reporting</p> <p>Catalog of Federal Assistance (CFDA) Number and Title: #84.378 College Access Challenge Grant Program Federal Agency Name: U.S. Department of Education Pass-Through Entity Name (if applicable): N/A Award Number/Name: P378A100038 University Project ID: 1000074 Award Year(s): August 14, 2010 – August 13, 2013</p> <p>Of the two reports filed for performance report testing for the College Access Challenge Grant Program (CFDA #84.378), we selected the April 15, 2012 Annual Performance Report (APR) Part 1 for testing compliance with the reporting requirements. We noted six instances out of seven tested where the financial information within Part 1 of the APR did not agree to supporting documentation.</p>	<p>Electronic snapshots of budget spreadsheets as of April 15, 2013 have been archived to support documentation of information submitted for the 2012-2013 APR.</p> <p><i>Auditor’s Comment 2012-06</i> Based on inquiry of program personnel and review of supporting documentation provided, the University implemented the above procedures.</p>
<p>2012-07: College Access Challenge Grant Program – Earmarking</p> <p>Catalog of Federal Assistance (CFDA) Number and Title: #84.378 College Access Challenge Grant Program Federal Agency Name: U.S. Department of Education Pass-Through Entity Name (if applicable): N/A Award Number/Name: P378A100038 and P378A110038 University Project ID: 1000074, 1000074A, 100074B Award Year(s): August 14, 2010 – August 13, 2013</p> <p>The College Access Challenge Grant Program (CFDA #84.378) does not have a formal control system in place to document and monitor administrative expenditures for compliance with the earmarking requirement after the initial budget is established.</p>	<p>Administrative expenses have been compiled from current spreadsheets (and do not exceed the 6% cap). Continuing accounting spreadsheets will identify administrative expenses.</p> <p><i>Auditor’s Comment 2012-07</i> Based on inquiry of program personnel and review of supporting documentation provided, the University implemented the above procedures.</p>

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2013

FINDING	STATUS
<p>2010-06: Research and Development Cluster – Procurement</p> <p>Catalog of Federal Assistance (CFDA) Number and Title: CFDA #15.XXX Federal Agency Name: U.S. Department of Interior, Fish and Wildlife Service Pass-Through Entity Name (if applicable): Wyoming Game and Fish Award Number/Name: 001033/Elk-Wolf Habitat Relations University Budget ID: WYGF40065 Award Year(s): October 1, 2009 – September 30, 2010</p> <p>Of the 16 expenditures selected for testing procurement within the Research and Development Cluster, we noted that five of the expenditures were properly not required to be subjected to the University’s procurement policies. Of the remaining 11 expenditures, one expenditure was improperly not subjected to the University’s procurement policies. The specific expenditure selected for testing was for helicopter services in the amount of \$30,000; however, we noted a total of \$49,382 of expenditures incurred to the vendor for these services for the award in question.</p>	<p>As reported during the year ended June 30, 2012, several meetings/trainings were held with the department and procurement. The originating sponsor, Wyoming Game and Fish, has accepted the expenditures as allowable under the award and are not requesting the funds be returned.</p> <p><i>Auditor’s Comment 2010-06</i> Based on review of supporting documentation provided to the University from the Wyoming Game and Fish, the funds in question do not need to be returned. This finding is considered resolved.</p>
<p>2009-13: Community Development Block Grants/Brownfields Economic Development Initiative – Special Tests</p> <p>We noted that the control process in place to ensure compliance with the special requirements specified within the grant agreement was not functioning as intended, as the construction contract did not contain a clause informing the contractor of the requirement for a Drug Free Work Place.</p>	<p>The clause in question was specific to the HUD funding received for the construction contract being funded. Since 2009, there have been no Federal construction contracts funded by the Department of Housing and Urban Development (“HUD”). Verbal conversations have occurred with the Facilities Management Director and staff about incorporating the drug free workplace clause, and the University will ensure that a “Drug Free Workplace” clause is added to any future Federal construction contracts with HUD or when otherwise applicable. We no longer believe that this audit finding warrants any further action.</p> <p><i>Auditor’s Comment 2009-13</i> We have reviewed the criteria specified in Circular A-133, section .315(b)(4) when the auditee believes the audit findings do not warrant further action and concur with their conclusion that all criteria have been met. This finding will not subsequently be reported.</p>

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2013

FINDING	STATUS
<p>2009-22: Cooperative Extension Service – Period of Availability</p> <p>Of the 23 expenditures selected for compliance with the period of availability provisions for the Cooperative Extension Service Program (CFDA #10.500), we noted one expenditure in the amount of \$2,920 that was incurred 11 months after the period of availability for award number 2003-415400-5100 Farm Safety had ended on September 30, 2007. The total amount of costs charged to this award after September 30, 2007 was \$3,344.</p> <p>We then reviewed other awards whose period of availability had ended in the current fiscal year, noting award number 2004-415400-5100 Farm Safety, the period of availability for which ended on September 30, 2008. The total amount of costs charged to this award after September 30, 2008 through September 30, 2009 was \$8,607 and the award shows remaining spending authority at September 30, 2009 of \$1,918.</p> <p>Total questioned costs of \$11,951.</p>	<p>The University requested an additional extension on the period of availability from the U.S. Department of Agriculture but did not receive a response. Subsequently, the University contacted the U.S. Department of Agriculture (on more than one occasion) for procedures specifying how the funds should be returned as the awards had been closed. No response has been received to date. We no longer believe that this audit finding warrants any further action.</p> <p>Auditor's Comment 2009-22</p> <p>We have reviewed the criteria specified in Circular A-133, section .315(b)(4) when the auditee believes the audit findings do not warrant further action and concur with their conclusion that all criteria have been met. This finding will not subsequently be reported.</p>

UNIVERSITY OF WYOMING

Date: November 13, 2013

To: McGee, Hearne & Paiz, LLP

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

Re: University of Wyoming Financial and Compliance Audit – Fiscal Year 2013

The following are the Corrective Action Plans to address the control deficiencies, findings and questioned costs for the financial statements and Federal awards in the FY 2013 Compliance Report (see pages 24 - 34 for the complete text of the deficiencies and compliance findings):

Finding	Condition	Response/Corrective Action Plan	Responsible Person	Estimated Date of Completion
2013-001	Adjustments to the University's financial statements were proposed and recorded during the audit to record a non-cash contribution of a fixed asset and to record a loss on a building impairment in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).	University personnel track acquisitions of capitalized assets throughout the year. The General Accounting Office requests information from departments in order to prepare the financial statements each year. The General Accounting Office will continue to request this information and ask specifically for gifts or transfers of property, and building impairments.	Juanita Carroll, Manager, Accounting Office	July 15, 2014
2013-002	As of June 30, 2013, the University's depository balance at First Interstate Bank was under-collateralized by \$2,039,450.	University personnel manually track and monitor bank balances on a daily basis. This activity generally takes place first thing in the morning and occasionally there is activity later in the day that affects the collateralization. More automated methods will be explored during the banking services RFP process in the current fiscal year.	Megan M. Hanneman, CPA, Manager, Financial Services	February 28, 2014
2013-003	<p>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, we noted 18 awards did not identify the correct CFDA number.</p> <ol style="list-style-type: none"> 1. University Project ID 1000806 was reported with a CFDA number "NASA," and the CFDA number per the grant agreement was 43.001. 2. University Project ID 1001481, and related University Project IDs #1001481A through #1001481M were reported with a CFDA number 93.389, and the CFDA number per the grant agreement was 93.859. 	The Office of Sponsored Programs will provide additional training for all staff to further understand the flow of information between INFOED and PISTOL systems. In this case, when a CFDA number is updated/changed in INFOED, that information will also need to be updated in PISTOL. In addition, the Office of Sponsored Programs will create a query that can be run from INFOED and PISTOL that can be used to cross reference the two queries and find errors prior to the creation of the SEFA.	Jonnie M. Jenkins, Manager of the Office of Sponsored Programs	December 31, 2013

Finding	Condition	Response/Corrective Action Plan	Responsible Person	Estimated Date of Completion																					
2013-004	<p>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 2011-2012 academic year on November 28, 2012, 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. However, the majority of the debit and credit balances reported were supported by 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.</p>	<p>The Financial Services Business Office has recently upgraded the Campus Loan Management application and is continuing to evaluate the program. The Financial Services Business Office is currently looking to issue a Request for Proposal to determine the best loan management program for the University's needs. In the meantime, the Financial Services Business Office will review its current review process with respect to the balances during year-end processing.</p>	<p>Aaron Courtney, Assistant Manager, Financial Services</p>	<p>May 31, 2014</p>																					
2013-005	<p>Of the 40 students selected for eligibility testing within the Student Financial Assistance Cluster, two students were specifically tested for eligibility to receive funding under CFDA #84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants). Of these two students, there was one student (W04679439) who did not have a cumulative grade point average (GPA) of at least 3.25 through the most recently completed payment period.</p> <p>We further reviewed all students who received TEACH disbursements during the award year ending June 30, 2013, noting that there were a total of 12 students who received 22 disbursements of TEACH funds. We reviewed each disbursement specifically for compliance with the criteria below, noting eight of the disbursements were made to six students who did not have a cumulative undergraduate GPA of at least 3.25 through the most recently completed payment period as indicated below:</p> <table border="1" data-bbox="227 1365 779 1575"> <thead> <tr> <th>Student ID</th> <th>Amount</th> <th>Term Disbursed</th> </tr> </thead> <tbody> <tr> <td>1. W04679439</td> <td>\$2,000</td> <td>Spring 2013</td> </tr> <tr> <td>2. W04337629</td> <td>\$3,500</td> <td>Fall 2012 & Spring 2013</td> </tr> <tr> <td>3. W06349261</td> <td>\$2,000</td> <td>Fall 2012</td> </tr> <tr> <td>4. W02462564</td> <td>\$2,000</td> <td>Fall 2012</td> </tr> <tr> <td>5. W04699221</td> <td>\$4,000</td> <td>Fall 2012</td> </tr> <tr> <td>6. W04199526</td> <td>\$3,176</td> <td>Fall 2012 & Spring 2013</td> </tr> </tbody> </table> <p>The total known questioned costs of funds improperly disbursed is \$16,676.</p>	Student ID	Amount	Term Disbursed	1. W04679439	\$2,000	Spring 2013	2. W04337629	\$3,500	Fall 2012 & Spring 2013	3. W06349261	\$2,000	Fall 2012	4. W02462564	\$2,000	Fall 2012	5. W04699221	\$4,000	Fall 2012	6. W04199526	\$3,176	Fall 2012 & Spring 2013	<p>The TEACH Grants for all students that were improperly awarded were rescinded and replaced with institutional funds on July 12, 2013.</p> <p>As a result of this finding, effective Fall 2013, the Student Financial Aid Office has put in place an edit on the TEACH Grant disbursement rules in Banner to identify those students with a cumulative college GPA of 3.25 (using appropriate level of graduate or undergraduate). For those students who have at least a 3.25 GPA through the most recently completed payment period, the TEACH Grant funds will disburse. For those students who have a deficient GPA or no college GPA, Kathy Bobbitt, Associate Director of Student Financial Aid, will review and determine the course of action.</p>	<p>Kathy Bobbitt, Associate Director of Student Financial Aid</p>	<p>July 12, 2013</p>
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Finding	Condition	Response/Corrective Action Plan	Responsible Person	Estimated Date of Completion
2013-006	<p>Of the 15 students selected for deferment testing within the Federal Perkins Loans Program (CFDA #84.038), there were 8 students who received economic hardship deferments or forbearances. Of these eight students, two students (W00298258 and W03051505) were granted economic hardship deferments but did not have sufficient supporting documentation within the student file to substantiate their eligibility for the deferment. 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, 2013 loan balance for the two students in question was \$12,084.</p> <p>If sufficient supporting documentation obtained substantiates that the deferments granted were 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 students were 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 deferment. As such, likely questioned costs are unknown.</p>	<p>The Financial Services Business Office will continue to review appropriate documentation to remain in Federal compliance. The Financial Services Business Office will implement new procedures regarding economic hardship deferments and unemployment deferments by requiring additional paperwork and documentation from borrowers to ensure they qualify for certain deferments. The Perkins administrator will also review and approve all deferment applications before they are granted.</p>	<p>Aaron Courtney, Assistant Manager, Financial Services</p>	<p>December 1, 2013</p>
2013-007	<p>Of the 40 students selected for enrollment reporting testing within the Student Financial Assistance Cluster, 6 students were specifically tested for the proper reporting of a graduated status to the National Student Clearinghouse (NSC). Of these 6 students, there were 2 students (W01545504 and W06331145) who were tested from the fall 2012 listing of graduating students and 2 students (W03349033 and W04272830) who were tested from the spring 2013 listing of graduating students. These 4 students were reported to the NSC with graduated status effective dates of the last day of classes from the fall and spring semester instead of the last day of finals, which would be the date the student completed the course requirements. As all graduating students are reported in the same transmission, the incorrect reporting date was reported for all fall and spring graduating students. There are no known questioned costs associated with the condition.</p>	<p>A reminder to change the "Term End Date" field on form STVTERM has been added to the office calendar of events for each term, added to the list of items which the person who works with scheduling classes in the office refers to, and onto the calendar for each associate registrar approximately the week before classes begin each semester. Finally, the Clearinghouse has been contacted to determine the feasibility of retroactively changing the graduation status start date for the students who graduated in the fall 2012 and spring 2013 terms.</p>	<p>Lane Buchanan, Associate Registrar</p>	<p>November 6, 2013</p>

Finding	Condition	Response/Corrective Action Plan	Responsible Person	Estimated Date of Completion
2013-008	<p>Of the five awards selected for testing compliance with matching requirements within the Research and Development Cluster:</p> <ul style="list-style-type: none"> We noted one instance (CFDA #47.074) in which the "Total Cost Sharing Reported" amount within the University's cost share tracking system indicated that the matching requirement had not been met. This did not result in a finding as upon further review, the University was able to provide support that the additional match necessary had been met and incurred during the award's period of availability. While the University was compliant with the matching requirement, the University did not update the cost share reported within the cost share tracking system in a timely manner as the award had closed on December 31, 2012. We noted two instances (CFDA #43.Unknown and #81.122) in which the "Cost Sharing Required" amount within the University's cost share tracking system did not agree with the cost share amount required per the grant agreement. This did not result in a finding as the University had reported total cost share in excess of the amount required per the grant agreement. While the University was compliant with the matching requirement, the University did not update the cost share required within the cost share tracking system. <p>The University had a total of 36 awards with match requirements that closed during the current fiscal year within the Research and Development Cluster.</p>	<p>Additional procedures will be added to ensure that cost share is properly updated in the appropriate systems in a timely manner. Training will be provided to staff of the Office of Sponsored Programs, as well as communicated to fiscal managers throughout campus, in a series of informational meetings.</p>	<p>Jonnie M. Jenkins, Manager of the Office of Sponsored Programs</p>	<p>December 31, 2013</p>
2013-009	<p>Of the 60 awards selected for testing compliance with the financial, performance, and special reporting requirements within the Research and Development Cluster, we noted the following:</p> <ul style="list-style-type: none"> Two instances where the SF-425 financial reports filed did not agree to supporting documentation. Four instances where the Section 1512 ARRA reports filed did not agree to supporting documentation. <p>Of the two awards selected for testing compliance with the performance reporting requirements within the Abandoned Mine Land Reclamation Program (CFDA #15.252), we noted one instance where the required performance report was not filed with the pass-through oversight agency.</p> <p>All reports due under the award agreements were subjected to testing. There are no questioned costs associated with the finding.</p>	<p>In the case where a sponsoring agency requests a different financial reporting format, the Office of Sponsored Programs will ensure that the SF-425 reconciles to the PISTOL reports.</p> <p>The Office of Sponsored Programs will prepare additional reconciliations when there are reporting changes requested by Federal agencies during the term of the award to ensure that the PISTOL reports can be appropriately tied out to the financial reports submitted to reporting agencies.</p> <p>The Office of Sponsored Programs will file the required performance report with the pass-through oversight agency.</p>	<p>Jonnie M. Jenkins, Manager of the Office of Sponsored Programs</p>	<p>December 31, 2013</p>