



UNIVERSITY OF WYOMING



Compliance Report
June 30, 2016



Treeline Photography

UNIVERSITY OF WYOMING
ENTITY IDENTIFICATION NUMBER 83-6000331

COMPLIANCE REPORT

JUNE 30, 2016

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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, 2016, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated December 1, 2016. Our report includes a reference to other auditors who audited the financial statements of the University of Wyoming Foundation (the "Foundation"), which is shown as a discretely presented component unit, as described in our report on the University's financial statements. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Foundation.

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 University'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. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001, that we consider to be a significant deficiency.

Compliance and Other Matters

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

Purpose of this Report

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

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

Cheyenne, Wyoming
December 1, 2016

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE; AND
REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY
THE UNIFORM GUIDANCE**

To the Board of Trustees
University of Wyoming
Laramie, Wyoming

Report on Compliance for Each Major Federal Program

We have audited the University of Wyoming’s (the “University”) compliance with the types of compliance requirements described in the *OMB 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, 2016. The University’s major Federal programs are identified in the summary of auditor’s results section of the accompanying Schedule of Findings and Questioned Costs.

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

Management’s Responsibility

Management is responsible for compliance with Federal statutes, regulations, and the terms and conditions of its Federal awards 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 the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2016.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2016-001 through 2016-006. 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 the 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 the Uniform Guidance, 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 accompanying Schedule of Findings and Questioned Costs as items 2016-001 through 2016-006, 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 the 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business-type activities and the discretely presented component unit of the University as of and for the year ended June 30, 2016, and have issued our report thereon dated December 1, 2016, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. We did not audit the financial statements of the University of Wyoming Foundation, which is shown as a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the University of Wyoming Foundation, is based on the report of the other auditors. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Mc Gee, Hearne & Paiz, LLP

Cheyenne, Wyoming
December 1, 2016

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Student Financial Assistance Cluster				
U.S. Department of Education				
Federal Supplemental Educational Opportunity Grants	84.007		\$	375,764
Federal Work-Study Program	84.033			491,500
Federal Perkins Loan Program (Note 4)	84.038			7,951,746
Federal Pell Grant Program	84.063			8,957,692
Federal Direct Student Loans	84.268			40,373,881
Teacher Education Assistance for College & Higher Education (TEACH) Grants	84.379			12,988
Total U.S. Department of Education				58,163,571
Total Student Financial Assistance Cluster				58,163,571
Research and Development Cluster				
U.S. Department of Agriculture Direct Programs				
Agricultural Marketing Service	10.RD			6,186
Agricultural Research Service	10.RD			122,835
Animal and Plant Health Inspection Service	10.RD			455,720
Cooperative Extension Service	10.RD		47,821	78,643
Foreign Agricultural Services	10.RD			15,382
Forest Service	10.RD			283,232
National Institute of Food and Agriculture	10.RD		576,302	3,308,069
Natural Resources Conservation Service	10.RD			111,020
Total U.S. Department of Agriculture - Direct Programs			624,123	4,381,087
U.S. Department of Agriculture Pass-Through Programs From:				
<i>Access Sensor Technologies LLC</i>				
Small Business Innovation Research	10.212	092915JJ05		20,000
<i>California Polytechnic State University</i>				
Soil Survey	10.903	2016-14-46801		10,338
<i>Colorado State University</i>				
Agriculture and Food Research Initiative (AFRI)	10.310	G-91600-1		192,281
<i>Kansas State University</i>				
Homeland Security Agricultural	10.304	S13013		27,906
Biomass Research and Development Initiative Competitive Grants Program (BRDI)	10.312	S13097	22,147	50,630
			22,147	78,536
<i>Montana State University</i>				
Agriculture and Food Research Initiative (AFRI)	10.310	G104-16-W5256		8,326
<i>University of California, Davis</i>				
Crop Protection and Pest Management Competitive Grants Program	10.329	SA14-2309-10		18,836
<i>Utah State University</i>				
Sustainable Agriculture Research and Education	10.215	120833028		24,994
Sustainable Agriculture Research and Education	10.215	120833035		5,863
Sustainable Agriculture Research and Education	10.215	130676023		1,415
Sustainable Agriculture Research and Education	10.215	130676027		2,111
Organic Agriculture Research and Extension Initiative	10.307	10075901		314
Organic Agriculture Research and Extension Initiative	10.307	14082301		63,292
Cooperative Extension Service	10.500	130677010		113,628
Cooperative Extension Service	10.500	130677012	30,222	33,006
			30,222	244,623
<i>Wyoming Department of Agriculture</i>				
Specialty Crop Block Grant Program - Farm Bill	10.170	012813SA01		6,658
Specialty Crop Block Grant Program - Farm Bill	10.170	012913SA10		5,269
Specialty Crop Block Grant Program - Farm Bill	10.170	012913SA9		2,267
Specialty Crop Block Grant Program - Farm Bill	10.170	022614JJ01		11,546
Specialty Crop Block Grant Program - Farm Bill	10.170	022614JJ02		186
Specialty Crop Block Grant Program - Farm Bill	10.170	040615JJ02		7,386
Specialty Crop Block Grant Program - Farm Bill	10.170	041714JJ01		(29)
Specialty Crop Block Grant Program - Farm Bill	10.170	042814JJ01		2,510
Specialty Crop Block Grant Program - Farm Bill	10.170	050515JJ01		2,520
Specialty Crop Block Grant Program - Farm Bill	10.170	101715JJ03		3,400
Specialty Crop Block Grant Program - Farm Bill	10.170	12-25-B-17017		4,451
Specialty Crop Block Grant Program - Farm Bill	10.170	12-25-B-1707		4,669
Specialty Crop Block Grant Program - Farm Bill	10.170	14-SCBGP-WY-0056		33,296
Specialty Crop Block Grant Program - Farm Bill	10.170	22416PD001		2,591
Specialty Crop Block Grant Program - Farm Bill	10.170	22916PD001		4,334
				91,054
Total U.S. Department of Agriculture - Pass-Through Funding			52,369	663,994
Total U.S. Department of Agriculture			676,492	5,045,081

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UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 Year Ended June 30, 2016

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Commerce Direct Programs				
National Oceanic and Atmospheric Administration	11.RD			\$ 39,763
U.S. Department of Commerce Pass-Through Programs From:				
<i>North Pacific Research Board</i>				
Unallied Science Program	11.472	1513		64,014
<i>University Corporation for Atmospheric Research</i>				
Hydrologic Research	11.462	Z15-21991		251,790
<i>University of Notre Dame</i>				
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478	201551WYO		10,237
Total U.S. Department of Commerce - Pass-Through Funding			-	326,041
Total U.S. Department of Commerce			-	365,804
U.S. Department of Defense Direct Programs				
Office of Naval Research	12.RD			(10,220)
US Army	12.RD			82,969
US Air Force	12.RD			(43,753)
Total U.S. Department of Defense - Direct Programs				28,996
U.S. Department of Defense Pass-Through Programs From:				
<i>Academy of Applied Science</i>				
Basic, Applied, and Advanced Research in Science and Engineering	12.630	W911NF-10-2-0076		(1,420)
<i>Scientific Simulations LLC</i>				
STTR Highly-Scalable Computational-Based Engineering Algorithms for Emerging Paralle Machine Architectures	12.RD	080813SA1		16
<i>University of Dayton Research</i>				
Developing an Approach for Assessing Effectiveness of Viscous Drag Reduction Approache	12.RD	RSC14028		76,979
<i>University of Maryland</i>				
Basic Scientific Research	12.431	Z845801		156,464
<i>University of New Hampshire</i>				
Seed Dispersal Networks and Novel Ecosystem Function in Hawaii	12.RD	15-043		236,313
<i>Veterans Medical Research Foundation</i>				
Military Medical Research and Development	12.420	07970-PO#297587-07970-01-3103		820
Total U.S. Department of Defense - Pass-Through Funding				469,172
Total U.S. Department of Defense			-	498,168
U.S. Department of Interior Direct Programs				
Bureau of Land Management	15.RD		26,383	681,986
Fish and Wildlife Service	15.RD			234,270
U.S. Geological Survey	15.RD			737,091
National Park Service	15.RD		154,810	598,809
Total U.S. Department of Interior - Direct Programs			181,193	2,252,156
U.S. Department of Interior Pass-Through Programs From:				
<i>Booz, Allen, Hamilton LLC</i>				
Economic Impact of Sage Grouse Management Alternatives for BLM and Forest Service	15.RD	102674SB79		809
<i>ICF Incorporated, LLC</i>				
Economic Impact Analysis for BLM Buffalo RMP	15.RD	29NA00023		50,182
<i>Nebraska Game and Parks Commission</i>				
Wildlife Restoration and Basic Hunter Education	15.611	WSA0513		39,158
<i>The Nature Conservancy</i>				
Relating Mule Deer Corridors to Sage-Grouse Conservation	15.RD	WYFO/UW/1212013		894
<i>University of Wisconsin-Madison</i>				
Wildland Fire Research and Studies	15.232	347K734		7,199
<i>Wyoming Department of Environmental Quality</i>				
Abandoned Mine Land Reclamation (AMLR)	15.252	061712SA8	471,995	3,712,948
Abandoned Mine Land Reclamation (AMLR)	15.252	061712SA9		6,381
Abandoned Mine Land Reclamation (AMLR)	15.252	082914JJ01		778,765
Abandoned Mine Land Reclamation (AMLR)	15.252	091114JJ02		1,273,561
Abandoned Mine Land Reclamation (AMLR)	15.252	092914JJ02		78,328
Abandoned Mine Land Reclamation (AMLR)	15.252	092914JJ03		17,983
Abandoned Mine Land Reclamation (AMLR)	15.252	103015JJ01	166,865	275,272
			638,860	6,143,238

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UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 Year Ended June 30, 2016

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Wyoming Game and Fish Department</i>				
Sport Fish Restoration	15.605	002246	\$	52,465
Wildlife Restoration and Basic Hunter Education	15.611	001203		13,373
Wildlife Restoration and Basic Hunter Education	15.611	001609		5,841
Wildlife Restoration and Basic Hunter Education	15.611	002364		129,271
State Wildlife Grants	15.634	001601		33,576
State Wildlife Grants	15.634	001775		5,103
State Wildlife Grants	15.634	001814		354
State Wildlife Grants	15.634	002005		12,407
State Wildlife Grants	15.634	002012		33,361
State Wildlife Grants	15.634	002033		31,151
State Wildlife Grants	15.634	002265		4,454
State Wildlife Grants	15.634	002266		25,558
State Wildlife Grants	15.634	002267		27,297
State Wildlife Grants	15.634	002268		20,038
State Wildlife Grants	15.634	001826		17,937
				<u>412,186</u>
Total U.S. Department of Interior - Pass-Through Funding			638,860	<u>6,653,666</u>
Total U.S. Department of Interior			820,053	<u>8,905,822</u>
U.S. Department of Justice Pass-Through Programs From:				
<i>Wyoming Coalition Against Domestic Violence</i>				
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	101715JJ01		4,972
Total U.S. Department of Justice - Pass-Through Funding				<u>4,972</u>
Total U.S. Department of Justice			-	<u>4,972</u>
U.S. Department of Transportation Pass-Through Programs From:				
<i>ICF Incorporated, L.L.C.</i>				
Connected Vehicle Pilot Deployment Program	20.RD	15KBSK0145		41,355
<i>North Dakota State University</i>				
University Transportation Centers Program	20.701	032312SA2		93,764
University Transportation Centers Program	20.701	FAR0023136		244,175
				<u>337,939</u>
<i>Wyoming Department of Transportation</i>				
Highway Planning and Construction	20.205	061913SA2		6,384
Highway Planning and Construction	20.205	061913SA3		3,403
Highway Planning and Construction	20.205	073114JJ02		27,028
Highway Planning and Construction	20.205	LTAP0216		117,819
Highway Planning and Construction	20.205	RS01213		77,770
Highway Planning and Construction	20.205	RS01216		11,209
Highway Planning and Construction	20.205	RS02216		12,813
Highway Planning and Construction	20.205	RS03216		10,993
Highway Planning and Construction	20.205	RS04215		70,888
Highway Planning and Construction	20.205	RS05214		75,767
Highway Planning and Construction	20.205	RS05215		5,983
Highway Planning and Construction	20.205	RS06215		1,500
Highway Planning and Construction	20.205	RS05216		1,193
Highway Planning and Construction	20.205	RSO7216		24,082
State Traffic Safety Information System Improvement Grants	20.610	091109UW1		150,094
Characterization of Material Properties for Mechanistic-Empirical Pavement Design in Wyoming	20.RD	041013SA2	27,229	32,280
			27,229	<u>629,206</u>
Total U.S. Department of Transportation - Pass-Through Funding			27,229	<u>1,008,500</u>
Total U.S. Department of Transportation			27,229	<u>1,008,500</u>
U.S. National Aeronautics and Space Administration Direct Programs	43.RD		1,372	<u>1,587,972</u>
U.S. National Aeronautics and Space Administration Pass-Through Programs From:				
<i>Drexel University</i>				
The Ultimate Multiwavelength Quasar Survey	43.RD	230094		19,349
<i>Jet Propulsion Laboratory</i>				
Science	43.001	1536285		74,014
JPL Cloudsat Level 2 Radar Only and Combined Radar Lidar Cloud Scenario Classifier				
Standard Prod Devel-IC Rate, Wang	43.RD	1270909		56,186
After the Fall: Probing Dust and Gas in Post-Starburst Galaxies with Herschel	43.RD	1457373		499
VIMS Spectra and Modeling of the Hottest Tiger Strips	43.RD	1470370		20,559
SPIES: The Spitzer-IRAC Equatorial Survey	43.RD	1499690		5,091
Global Cloud Ice Water Dataset for Model Evaluation and Obs4MIPs	43.RD	1509017		28,728
				<u>185,077</u>

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UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 Year Ended June 30, 2016

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Ohio State University</i>				
Ground support of the AirSWOT mission by the University of Wyoming's Fluvial Remote Sensing Research Group	43.RD	RF01392540	\$	3,944
<i>Planetary Science Institute</i>				
Science	43.001	021714JJ02		11,496
<i>Space Telescope Science Institute</i>				
Rehabilitating Ultraviolet-Based Quasar Black Hole Mass Estimation	43.RD	111213JJ01		794
LEGUS: Legacy ExtraGalactic UV Survey	43.RD	HST-GO-13364.047-A		7,950
Pushing to 8 AU in the Archetypal Protoplanetary Disk of TW Hya	43.RD	HST-GO-13753.007-A		4,729
Decoding Debris System Substructures: Imprints of Planets/Planetesimals and Signatures of Extrinsic Influences on Material in Ring-Like Disks	43.RD	HST-GO-13786.015-A		8,182
				21,655
<i>University of Utah</i>				
Science	43.001	10029442-WY		38,216
Total U.S. National Aeronautics and Space Administration - Pass-Through Funding				279,737
Total U.S. National Aeronautics and Space Administration			1,372	1,867,709
U.S. National Science Foundation Direct Programs	47.RD		513,184	15,629,973
U.S. National Science Foundation Pass-Through Programs From:				
<i>American Physical Society</i>				
Mathematical and Physical Sciences	47.049	PHY-0808790		4,307
<i>Arizona State University</i>				
Biological Sciences	47.074	15-573		59,406
<i>California Institute of Technology</i>				
Mathematical and Physical Sciences	47.049	68D-1094587		48,146
<i>Cold Spring Harbor Laboratory</i>				
Biological Sciences	47.074	52160113		236,659
<i>Colorado State University</i>				
Education and Human Resources	47.076	G-3062-3		16,166
<i>Columbia University</i>				
Geosciences	47.050	25(GG00393)		21,990
Geosciences	47.050	25(GG009393-01)		17,068
				39,058
<i>Consortium for Ocean Leadership</i>				
Geosciences	47.050	BA-25 - T345A25		3,496
<i>Dartmouth College</i>				
Biological Sciences	47.074	837R166		193,876
<i>Institute of Mathematics and its Applications</i>				
Mathematical and Physical Sciences	47.049	PSRA 00002006273		24,962
<i>New York Botanical Garden</i>				
Biological Sciences	47.074	NYBG-1206197-11-RMS		930
<i>North Dakota State University</i>				
Education and Human Resources	47.076	FAR0025338		1,602
<i>University of California</i>				
Geosciences	47.050	F100GRA293/EAR-1331939-UWYO		83,304
<i>University of California, Berkeley</i>				
Biological Sciences	47.074	00008859		16,475
<i>University of Minnesota</i>				
Geosciences	47.050	A003176709		34,980
<i>University of Northern Colorado</i>				
Education and Human Resources	47.076	GKA09-0072		172
<i>University of Southern California</i>				
Geosciences	47.050	10228681		17,315
Office of Cyberinfrastructure	47.080	33755329		1,457
				18,772
<i>University of Texas at Austin</i>				
Geosciences	47.050	UTA13-000849		63,493
Total U.S. National Science Foundation - Pass-Through Funding				845,804
Total U.S. National Science Foundation			513,184	16,475,777
U.S. Environmental Protection Agency Direct Programs	66.RD			90,617
U.S. Environmental Protection Agency Pass-Through Programs From:				
<i>Wyoming Department of Environmental Quality</i>				
Water Pollution Control State, Interstate, and Tribal Program Support	66.419	021716JJ01		45,199
<i>Wyoming Game and Fish Department</i>				
WY Game + Fish WY Coop Unit Base Funds, Hubert	66.RD	32/07		(4,297)
Total U.S. Environmental Protection Agency - Pass-Through Funding				40,902
Total U.S. Environmental Protection Agency			-	131,519

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UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 Year Ended June 30, 2016

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Energy Direct Programs				
National Energy Technology Laboratory	81.RD		178,949	\$ 1,294,983
Office of Nuclear Energy	81.RD		49,948	91,570
Office of Science	81.RD		278,051	2,526,814
Total U.S. Department of Energy Direct Programs			506,948	3,913,367
U.S. Department of Energy Pass-Through Programs From:				
<i>Battelle Energy Alliance</i>				
Development of Molecular Separation Methods for Ionic Liquids Recycling from Carbor				
Feedstock/IL Mixtures	81.RD	167535		23,253
Joint Appointment Agreement with Idaho National Laboratory to Evaluate and Enhance the Usability and Effectiveness of Immersive Visualization Application and Hardware Solutions (Yr 3)	81.RD	116558-01 M4		20,772
				44,025
<i>Battelle Memorial Institute</i>				
Wildfires and Regional Climate Variability, Mechanisms, Modeling and Prediction	81.RD	219528		22,209
<i>Colorado State University</i>				
Multiscale Modeling and Uncertainty Quantification for Nuclear Fuel Performance	81.RD	G-3850-2		14,407
<i>KeyLogic Systems, Inc.</i>				
Pre-feasibility Study of Integrated Extracted Water Treatment with the CCUS Demonstration Project	81.RD	K6000-603		64,219
<i>National Security Technologies</i>				
Muon Tracking to Detect Special Nuclear Materials	81.RD	145963 TO 2		68,458
<i>Research Partnership to Secure Energy for America</i>				
Treatment and Beneficial Reuse of Produced Waters Using A Novel Pervaporation-Based Irrigation Technology	81.RD	09123-11		(5,913)
<i>University of Colorado</i>				
Advanced Research Projects Agency - Energy	81.135	1553524		101,733
<i>University of Utah</i>				
Renewable Energy Research and Development	81.087	091910UW2		4,632
<i>UT-Battelle LLC</i>				
Office of Science Financial Assistance Program	81.049	4000145385		3,376
<i>West Virginia University</i>				
Renewable Energy Research and Development	81.087	10-733-UW	11,868	204,805
Renewable Energy Research and Development	81.087	10-733-UW-09		28,403
Renewable Energy Research and Development	81.087	10-733-UW-2		43,178
			11,868	276,386
Total U.S. Department of Energy - Pass-Through Funding			11,868	593,532
Total U.S. Department of Energy			518,816	4,506,899
U.S. Department of Education Pass-Through Programs From:				
<i>Wyoming Department of Education</i>				
Mathematics and Science Partnerships	84.366	071015JJ01		35,281
Mathematics and Science Partnerships	84.366	071015JJ02	40,067	40,067
Mathematics and Science Partnerships	84.366	1401504MSPA3		28,881
Mathematics and Science Partnerships	84.366	1401504MSPZ4		56,045
Mathematics and Science Partnerships	84.366	1501505MSPA0		102,717
Mathematics and Science Partnerships	84.366	1501505MSPA5		44,029
			40,067	307,020
Total U.S. Department of Education - Pass-Through Funding			40,067	307,020
Total U.S. Department of Education			40,067	307,020
U.S. Department of Health and Human Services Direct Programs				
National Institutes of Health	93.RD		1,635,908	10,129,883
Total U.S. Department of Health and Human Services Direct Programs			1,635,908	10,129,883
U.S. Department of Health and Human Services Pass-Through Programs From:				
<i>Indiana University</i>				
Allergy and Infectious Diseases Research	93.855	1R21AI117198-01		68,164
<i>Rutgers, the State University of New Jersey</i>				
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	5486		33,957
<i>State of Oregon</i>				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	132917	131,803	363,841
<i>University of Colorado Denver</i>				
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	FY16.707.001 AMD1		11,699
<i>University of Michigan</i>				
Aging Research	93.866	3003482993		11,451

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UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 Year Ended June 30, 2016

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>University of Nevada, Las Vegas</i>				
Biomedical Research and Research Training	93.859	14-746Q-UW-MG7-00	\$	2,875
Biomedical Research and Research Training	93.859	15-746A-UW-BS2-00		4,095
Biomedical Research and Research Training	93.859	15-746Q-UW-PG31-00		170
Biomedical Research and Research Training	93.859	16-746Q-UW-MG22-00		11,876
Biomedical Research and Research Training	93.859	16-746Q-UW-MG23-00		7,911
Biomedical Research and Research Training	93.859	16-746Q-UW-MG24-00		12,767
Biomedical Research and Research Training	93.859	5U54GM104944-03		76,247
				<u>115,941</u>
<i>University of Utah</i>				
Medical Library Assistance	93.879	1UG4LM01234-01		13,668
<i>Veterans Medical Research Foundation</i>				
Research and Training in Complementary and Integrative Health	93.213	08807002-315411		8,426
<i>Wyoming Coalition Against Domestic Violence</i>				
Injury Prevention and Control Research and State and Community Based Programs	93.136	012715JJ01		(1,371)
Injury Prevention and Control Research and State and Community Based Programs	93.136	CE-14-140102CONT15		10,013
				<u>8,642</u>
<i>Wyoming Department of Health</i>				
Medical Assistance Program	93.778	010614JJ01		285,704
				<u>285,704</u>
Total U.S. Department of Health and Human Services - Pass-Through Funding			131,803	921,493
Total U.S. Department of Health and Human Services			<u>1,767,711</u>	<u>11,051,376</u>
U.S. Department of Homeland Security Pass-Through Programs From:				
<i>Texas A&M University</i>				
Centers for Homeland Security	97.061	06-S140607		31,137
				<u>31,137</u>
Total U.S. Department of Homeland Security - Pass-Through Funding				<u>31,137</u>
Total U.S. Department of Homeland Security				<u>-</u>
U.S. Agency for International Development Pass-Through Programs From:				
<i>Weber State University</i>				
Subsidies to Promote Peer Monitoring of Conservation Agriculture Compliance in Malaw	98.RD	091114JJ01		1,870
				<u>1,870</u>
Total U.S. Agency for International Development - Pass-Through Funding				<u>1,870</u>
Total U.S. Agency for International Development				<u>-</u>
				<u>1,870</u>
Total Research and Development Cluster			4,364,924	50,201,654
OTHER CLUSTERS				
SNAP Cluster				
U.S. Department of Agriculture - Pass-Through Funding				
<i>Wyoming Department of Family Services</i>				
Supplemental Nutrition Assistance Program	10.551	127202		448,215
Supplemental Nutrition Assistance Program	10.551	101512SA1		3,108
Supplemental Nutrition Assistance Program	10.551	102915JJ01		1,346,193
				<u>1,797,516</u>
Total U.S. Department of Agriculture - Pass-Through Funding				<u>1,797,516</u>
Total SNAP Cluster				<u>-</u>
				<u>1,797,516</u>
Fish and Wildlife Cluster				
U.S. Department of Interior - Pass-Through Funding				
<i>Wyoming Game and Fish Department</i>				
Wildlife Restoration and Basic Hunter Education	15.611	002322		14,500
Wildlife Restoration and Basic Hunter Education	15.611	002398		1,402
				<u>15,902</u>
Total U.S. Department of Interior - Pass-Through Funding				<u>15,902</u>
Total Fish and Wildlife Cluster				<u>-</u>
				<u>15,902</u>
Highway Planning and Construction Cluster				
U.S. Department of Transportation - Pass-Through Funding				
<i>Wyoming Department of Transportation</i>				
Highway Planning and Construction	20.205	011815JJ01		88,353
Highway Planning and Construction	20.205	011815JJ03		13,088
Highway Planning and Construction	20.205	021809UW1		103,510
				<u>204,951</u>
Total U.S. Department of Transportation - Pass-Through Funding				<u>204,951</u>
Total Highway Planning and Construction Cluster				<u>-</u>
				<u>204,951</u>
Federal Transit Cluster				
U.S. Department of Transportation - Pass-Through Funding				
<i>Wyoming Department of Transportation</i>				
Bus and Bus Facilities Formula Program	20.526	5339-16-FTA-65		70,856
				<u>70,856</u>
Total U.S. Department of Transportation - Pass-Through Funding				<u>70,856</u>
Total Federal Transit Cluster				<u>-</u>
				<u>70,856</u>

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UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 Year Ended June 30, 2016

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Highway Safety Cluster				
U.S. Department of Transportation - Pass-Through Funding				
<i>Wyoming Association of Sheriffs and Chiefs of Police</i>				
State and Community Highway Safety	20.600	RADARS 402	\$	2,498
National Priority Safety Programs	20.616	OP HVE 405B		985
National Priority Safety Programs	20.616	DUI 405D		2,102
				<u>5,585</u>
<i>Wyoming Department of Transportation</i>				
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K8FR-2015-15-K8-10		1,113
Total U.S. Department of Transportation - Pass-Through Funding				<u>6,698</u>
Total Highway Safety Cluster				<u>-</u> <u>6,698</u>
Special Education Cluster (IDEA)				
U.S. Department of Education - Pass-Through Funding				
<i>Wyoming Department of Education</i>				
Special Education Grants to States	84.027	102915JJ03		118,890
Special Education Grants to States	84.027	11102014JJ01		46,588
Special Education Grants to States	84.027	121613JJ06		1,565
Total U.S. Department of Education - Pass-Through Funding				<u>167,043</u>
Total Special Education Cluster				<u>-</u> <u>167,043</u>
TRIO Cluster				
U.S. Department of Education - Direct Funding				
TRIO Student Support Services	84.042A			371,490
TRIO Upward Bound	84.047A			470,570
TRIO Upward Bound	84.047M			297,654
TRIO Educational Opportunity Centers	84.066A			813,509
TRIO McNair Post-Baccalaureate Achievement	84.217A			283,182
Total U.S. Department of Education - Direct Funding				<u>2,236,405</u>
Total TRIO Cluster				<u>-</u> <u>2,236,405</u>
OTHER PROGRAMS				
U.S. Department of Agriculture Direct Programs				
<i>Agricultural Research Service</i>				
Agricultural Research Basic and Applied Research	10.001		7,375	110,922
<i>Animal and Plant Health Inspection Service</i>				
Plant and Animal Disease, Pest Control, and Animal Care	10.025			36,608
<i>Forest Service</i>				
Songbird Monitoring on the Medicine Bow National Forest, Thunder Basin National Grassland, and the Bighorn National Forest as part of the Integrated Monitoring in Bird Conservation Regions 2015	10.U01			37,128
Broad Scale Floristic Inventory of the Clearwater Unit of the Nez Perce-Clearwater National Forest, Idaho	10.U02			3,605
Atlas of Wildlife Migration: Wyoming's Ungulates	10.U03			1,424
Sustainable Rangelands Roundtable 2014	10.U04			38,258
Bighorn National Forest Sensitive/Rare Plant Botany	10.U05			881
Bridger Teton National Forest Grouse Mountain Whitebark Pine Restoration	10.U06			3
Sustainable Rangelands Roundtable_FY13	10.U07			10,642
Medicine Bow Floristics Inventory	10.U08			(313)
				<u>91,628</u>
<i>National Institute of Food and Agriculture</i>				
Agriculture and Food Research Initiative (AFRI)	10.310			5,882
Cooperative Extension Service	10.500			2,006,391
				<u>2,012,273</u>
<i>Natural Resources Conservation Service</i>				
Soil and Water Conservation	10.902			80,765
Environmental Quality Incentives Program	10.912			14,946
				<u>95,711</u>
<i>Risk Management Agency</i>				
Crop Insurance Education in Targeted States	10.458		203,881	284,691
Total U.S. Department of Agriculture Direct Programs			<u>211,256</u>	<u>2,631,833</u>
U.S. Department of Agriculture Pass-Through Programs From:				
<i>Kansas State University</i>				
Cooperative Extension Service	10.500	1516PD002		17,600
Cooperative Extension Service	10.500	S15050		943
				<u>18,543</u>

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UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 Year Ended June 30, 2016

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Utah State University</i>				
Sustainable Agriculture Research and Education	10.215	140867009	214,446	\$ 295,871
Cooperative Extension Service	10.500	110897002		4,201
Cooperative Extension Service	10.500	110897003	8,089	10,987
Cooperative Extension Service	10.500	110897012	4,500	(2,414)
Cooperative Extension Service	10.500	120834012		7,553
Cooperative Extension Service	10.500	120834013		13,107
Cooperative Extension Service	10.500	120834014		14,327
Cooperative Extension Service	10.500	130677004		10,297
Cooperative Extension Service	10.500	130677013	13,284	40,271
			<u>240,319</u>	<u>394,200</u>
<i>Wyoming Department of Agriculture</i>				
Specialty Crop Block Grant Program - Farm Bill	10.170	021616JJ02		6,151
Specialty Crop Block Grant Program - Farm Bill	10.170	032213SA2		3,055
Specialty Crop Block Grant Program - Farm Bill	10.170	040615JJ01		3,644
Specialty Crop Block Grant Program - Farm Bill	10.170	040615JJ03		8,231
Forest Health Protection	10.680	14-DG-11020000-027		6,041
				<u>27,122</u>
<i>Wyoming Department of Education</i>				
Forest Health Protection	10.170	021616JJ03		2,014
Total U.S. Department of Agriculture - Pass-Through Funding			<u>240,319</u>	<u>441,879</u>
Total U.S. Department of Agriculture			<u>451,575</u>	<u>3,073,712</u>
U.S. Department of Commerce Direct Programs				
Economic Development Administration				
Economic Development Technical Assistance	11.303			100,348
National Institute of Standards and Technology				
Manufacturing Extension Partnership	11.611			641,698
Science, Technology, Business and/or Education Outreach	11.620			(990)
				<u>640,708</u>
National Oceanic and Atmospheric Administration				
IPA Assignment Agreement: Sabbatical Leave to NOAA/National Weather Service/National Water Center	11.U01			83,822
Total U.S. Department of Commerce Direct Programs				<u>824,878</u>
U.S. Department of Commerce Pass-Through Programs From:				
<i>National Institute of Standards and Technology</i>				
Manufacturing Extension Partnership	11.611	061615JJ01		187,560
Total U.S. Department of Commerce - Pass-Through Funding				<u>187,560</u>
Total U.S. Department of Commerce			<u>-</u>	<u>1,012,438</u>
U.S. Department of Defense Direct Programs				
Defense Logistics Agency				
Procurement Technical Assistance For Business Firms	12.002			246,961
Defense Advanced Research Projects				
Language Grant Program	12.900			19,757
Air Force Reserve Officer's Training Corps				
Air Force ROTC 13-14	12.U01			(2,671)
Air Force ROTC 15-16	12.U02			96,189
Air Force ROTC 14-15	12.U03			(2,718)
				<u>90,800</u>
Army Reserve Officer's Training Corps				
ARMY ROTC 15-16	12.U04			645,920
ARMY ROTC 14-15	12.U05			6,197
				<u>652,117</u>
Total U.S. Department of Defense - Direct Programs				<u>1,009,635</u>
U.S. Department of Defense Pass-Through Programs From:				
<i>Academy of Applied Science</i>				
Basic, Applied, and Advanced Research in Science and Engineering	12.630	120315PD003		2,716
<i>Kennon</i>				
Kennon Cabin Insulation System for the V-22, Walrath	12.U06	060606UW3		1,944
Total U.S. Department of Defense - Pass-Through Funding				<u>4,660</u>
Total U.S. Department of Defense			<u>-</u>	<u>1,014,295</u>
U.S. Department of Interior Direct Programs				
Bureau of Land Management				
Cultural and Paleontological Resources Management	15.224			59,751
Fish, Wildlife and Plant Conservation Resource Management	15.231			19,535
Rangeland Resource Management	15.237			5,520
Socioeconomic Reports for BLM Casper Field Office and BLM Arizona Colorado River District	15.U01			31,162
				<u>115,968</u>

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UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 Year Ended June 30, 2016

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Bureau of Reclamation				
Cultural Resources Management	15.511		\$	6,698
Fish and Wildlife Service				
Migratory Bird Monitoring, Assessment and Conservation	15.655			1,243
National Park Service				
Cooperative Research and Training Programs – Resources of the National Park System	15.945		50,686	133,192
Building Common Ground: the Bighorn Canyon NRA Tribal Field School Program	15.U02			31
Macroinvertebrates at Agate Fossil Beds National Monument, Phase 2	15.U03			(76)
Devil's Tower National Monument-Wyoming Conservation Corps 2015 Conservation Project	15.U04			28,000
			50,686	161,147
U.S Geological Survey				
Cooperative Research Units	15.812			15,744
Total U.S. Department of Interior - Direct Programs			50,686	300,800
U.S. Department of Interior Pass-Through Programs From:				
<i>America View, Inc.</i>				
National Land Remote Sensing Education Outreach and Research	15.815	AV13-WY01		23,459
<i>Colorado State University</i>				
National Climate Change and Wildlife Science Center	15.820	G-0734-1		1,035
National Climate Change and Wildlife Science Center	15.820	G-8829-2		(516)
				519
<i>Wyoming Department of Environmental Quality</i>				
Abandoned Mine Land Reclamation (AMLR)	15.252	040716JJ01		850,000
Abandoned Mine Land Reclamation (AMLR)	15.252	062515JJ04		8,666,454
Abandoned Mine Land Reclamation (AMLR)	15.252	062515JJ05		866,052
Abandoned Mine Land Reclamation (AMLR)	15.252	062515JJ06		6,501,265
Abandoned Mine Land Reclamation (AMLR)	15.252	062515JJ07		946,775
Abandoned Mine Land Reclamation (AMLR)	15.252	082809UW2	34,971	35,963
Abandoned Mine Land Reclamation (AMLR)	15.252	082914JJ02		18,876
Abandoned Mine Land Reclamation (AMLR)	15.252	082914JJ03		19,710
Abandoned Mine Land Reclamation (AMLR)	15.252	082914JJ05		77,429
Abandoned Mine Land Reclamation (AMLR)	15.252	092211SA1		760,279
Abandoned Mine Land Reclamation (AMLR)	15.252	AML100020		576,306
Abandoned Mine Land Reclamation (AMLR)	15.252	AML120029		30,318
			34,971	19,349,427
<i>Wyoming Game and Fish Department</i>				
Fish and Wildlife Management Assistance	15.608	002238		5,885
State Wildlife Grants	15.634	001346		(3,695)
				2,190
<i>Wyoming State Parks and Cultural Resources</i>				
Cultural and Paleontological Resources Management	15.224	111110UW4		37,214
Total U.S. Department of Interior - Pass-Through Funding			34,971	19,412,809
Total U.S. Department of Interior			85,657	19,713,609
U.S. Department of Justice Direct Programs				
<i>Bureau of Justice Statistics</i>				
State Justice Statistics Program for Statistical Analysis Centers	16.550			58,742
Total U.S. Department of Justice Direct Programs				58,742
U.S. Department of Justice Pass-Through Programs From:				
<i>National 4-H Council</i>				
Juvenile Mentoring Program	16.726	2014-JU-FX-0025		63,283
Juvenile Mentoring Program	16.726	2015-JU-FX-0015		24,250
				87,533
Total U.S. Department of Justice - Pass-Through Funding				87,533
Total U.S. Department of Justice			-	146,275
U.S. Department of State Bureau of Educational and Cultural Affairs Direct Programs				
<i>Bureau of Educational and Cultural Affairs</i>				
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415		9,000	194,786
Total U.S. Department of State Bureau of Educational and Cultural Affairs Direct Programs			9,000	194,786
Total U.S. Department of State Bureau of Educational and Cultural Affairs			9,000	194,786
U.S. Department of Transportation Pass-Through Programs From:				
<i>One-Call of Wyoming Inc.</i>				
State Damage Prevention Program Grants	20.720	DTPH5614GPPS21		43,766
<i>Wyoming Department of Transportation</i>				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	FT16075		298
Formula Grants for Rural Areas	20.509	5311-15-FTA-02		120,267
Formula Grants for Rural Areas	20.509	5311-15-FTA-52		30,924
Formula Grants for Rural Areas	20.509	5311-16-FTA-2		944,487
				1,095,976

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 Year Ended June 30, 2016

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Wyoming Office of Homeland Security</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	16-DOT-UWY-HM-HMP16	\$ 9,886	9,886
Total U.S. Department of Transportation - Pass-Through Funding				<u>1,149,628</u>
Total U.S. Department of Transportation			-	<u>1,149,628</u>
U.S. Federal Communications Commissions Direct Programs				
<i>Federal Communications Commission</i>				
Communications Information and Assistance and Investigation of Complaints	32.001			15,316
Total U.S. Federal Communications Commission Direct Programs				<u>15,316</u>
Total U.S. Federal Communications Commission			-	<u>15,316</u>
U.S. National Aeronautics and Space Administration Direct Programs				
<i>Education</i>				
Total U.S. National Aeronautics and Space Administration Direct Programs	43.008			<u>244,191</u>
				<u>244,191</u>
U.S. National Aeronautics and Space Administration Pass-Through Programs From:				
<i>Association of Universities for Research and Astronomy</i>				
Geographically Distributed Citizen Scientist Training for the 2017 Citizen CATE Experimenter	43.U01	N67286C-N		26,381
<i>Space Telescope Science Institute</i>				
The Launch Pad Astronomy Workshop for Writers	43.U02	HST-EO-13237.001-A		7,945
Total U.S. National Aeronautics and Space Administration - Pass-Through Funding				<u>34,326</u>
Total U.S. National Aeronautics and Space Administration			-	<u>278,517</u>
U.S. National Endowment for the Arts and Humanities Direct Programs				
<i>National Endowment for the Arts</i>				
Promotion of the Arts Grants to Organizations and Individuals	45.024			10,000
Total U.S. National Endowment for the Arts and Humanities Direct Programs				<u>10,000</u>
U.S. National Endowment for the Arts and Humanities Pass-Through Programs From:				
<i>Wyoming Arts Council</i>				
Promotion of the Arts Partnership Agreements	45.025	13097139		1,300
Promotion of the Arts Partnership Agreements	45.025	18703643		2,000
Promotion of the Arts Partnership Agreements	45.025	20805007		2,419
Promotion of the Arts Partnership Agreements	45.025	23522135		804
				<u>6,523</u>
<i>Wyoming Humanities Council</i>				
Promotion of the Humanities Federal/State Partnership	45.129	003-14		2,457
Total U.S. National Endowment for the Arts and Humanities - Pass-Through Funding				<u>8,980</u>
Total U.S. National Endowment for the Arts and Humanities			-	<u>18,980</u>
U.S. Small Business Administration Direct Programs				
<i>Small Business Development Centers</i>				
Small Business Development Centers	59.037			741,485
<i>Federal and State Technology Partnership Program</i>				
Federal and State Technology Partnership Program	59.058			109,439
Total U.S. Small Business Administration Direct Programs				<u>850,924</u>
Total U.S. Small Business Administration			-	<u>850,924</u>
U.S. Environmental Protection Agency Pass-Through Programs From:				
<i>Wyoming Department of Agriculture</i>				
Performance Partnership Grants	66.605	BG-96825013-0		10,375
Performance Partnership Grants	66.605	BG-96825013-2		14,218
Performance Partnership Grants	66.605	BG-96825016-0		27,790
				<u>52,383</u>
Total U.S. Environmental Protection Agency - Pass-Through Funding				<u>52,383</u>
Total U.S. Environmental Protection Agency			-	<u>52,383</u>
U.S. Department of Energy Pass-Through Programs From:				
<i>Battelle Energy Alliance</i>				
Center for Advanced Energy Studies: Core Research Capabilities Coordinator	81.121	157819		28,419
INL-Joint Appointment for Enhancing Energy Studies in Collaboration with the Center for Advanced Energy Studies	81.U01	116558-XX		81,088
				<u>109,507</u>
<i>Lawrence Berkeley National Lab</i>				
Measurement-Based Stability Assessment--Real Time Measurement Units	81.U02	7248680		55,763
Total U.S. Department of Energy - Pass-Through Funding				<u>165,270</u>
Total U.S. Department of Energy			-	<u>165,270</u>
U.S. Department of Education Direct Programs				
<i>Office of Postsecondary Education</i>				
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		2,646,093	3,726,690
Assistive Technology	84.224		1,740	19,790
College Access Challenge Grant Program	84.378		198,625	582,925
Total U.S. Department of Education Direct Programs			<u>2,846,458</u>	<u>4,329,405</u>

Continued

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

Year Ended June 30, 2016

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Education Pass-Through Programs From:				
<i>Center for Civic Education</i>				
Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	84.367	U367D150010		\$ 22,809
<i>National Writing Project</i>				
Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	84.367	92-WY01-SEED2015		8,299
<i>Northern Arizona University</i>				
Education Research, Development and Dissemination	84.305	1002479-02		39,094
<i>University of Colorado, Denver</i>				
English Language Acquisition State Grants	84.365	FY13.626.001		23,956
<i>Wyoming Department of Education</i>				
Special Education Technical Assistance and Dissemination to Improve Services and Results fo				
Children with Disabilities	84.326	102714JJ002		(21)
Mathematics and Science Partnerships	84.366	1601506MSPA0		20,580
Mathematics and Science Partnerships	84.366	1601506MSPA2		25,862
<i>Wyoming Department of Workforce Services</i>				
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	052015JJ02		56,022
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	052015JJ03		15,893
				71,915
Total U.S. Department of Education - Pass-Through Funding				212,494
Total U.S. Department of Education				2,846,458 4,541,899
U.S. Department of Health and Human Services Direct Programs				
<i>Health Resources and Services Administration</i>				
Advanced Nursing Education Grant Program	93.247			(4)
PPHF Geriatric Education Centers	93.969		48,049	651,451
Family to Family Health Information Centers	93.504		21,468	80,409
				69,517 731,856
<i>Administration for Community Living</i>				
ACL Assistive Technology	93.464			369,584
University Centers for Excellence in Developmental Disabilities Education, Research, an				
Service	93.632			538,631
				908,215
<i>Centers for Medicare and Medicaid Services</i>				
Meaningful Use Funds to Improve Patient Care (Financial Reward for Converting to Electronic				
Health Records)	93.U01			70,344
Meaningful Use Funds To Improve Patient Care (Financial Reward for Converting to Electronic				
Health Records)	93.U02			59,886
				130,230
Total U.S. Department of Health and Human Services Direct Programs				69,517 1,770,301
U.S. Department of Health and Human Services Pass-Through Programs From:				
<i>Central Valley Health District</i>				
Substance Abuse and Mental Health Services Projects of Regional and National Significanc	93.243	011014JJ06		50
<i>Colorado State University</i>				
Occupational Safety and Health Program	93.262	G-00452-4		11,704
<i>New Mexico Department of Health</i>				
Assistance Programs for Chronic Disease Prevention and Control	93.945	17462		13,705
<i>North Dakota Department of Health</i>				
Assistance Programs for Chronic Disease Prevention and Control	93.945	PF13.309		(5,182)
<i>North Dakota State University</i>				
Substance Abuse and Mental Health Services Projects of Regional and National Significanc	93.243	FAR0023911		190,048
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283	PF 13.298		619
				190,667
<i>Northern Arapaho Business Council, Northern Arapaho Tribe</i>				
Northern Arapaho SPF-TIG Program Evaluation	93.U03	121409UW1		66,378
<i>Parents as Teachers National Center Inc.</i>				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	100213SA3		117,468
<i>University of Colorado, Denver</i>				
Allergy and Infectious Diseases Research	93.855	1000425928		(56)
<i>University of Denver</i>				
Child Welfare Research Training or Demonstration	93.648	SC36793A-05-00 - PO 0103554		(5,500)
Child Welfare Research Training or Demonstration	93.648	SC36908A-03-00		(5,500)
				(11,000)
<i>University of Nevada, Las Vegas</i>				
Biomedical Research and Research Training	93.859	15-746Q-UW-MG3-00		(6)
<i>University of Utah</i>				
Medical Library Assistance	93.879	10019330-07		107,741
<i>University of Washington, Seattle</i>				
Area Health Education Centers	93.107	111313JJ03		89,089
<i>West Park Hospital District</i>				
Drug-Free Communities Support Program Grants	93.276	012913SA5		9

Continued

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 Year Ended June 30, 2016

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Wyoming Department of Health</i>				
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	00131895	\$	149,990
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	9025		192,392
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	061313SA2		9,795
Medical Assistance Program	93.778	0806013		120,315
Assistance Programs for Chronic Disease Prevention and Control	93.945	032214JJ02		32,168
Assistance Programs for Chronic Disease Prevention and Control	93.945	081015JJ03		74,622
Block Grants for Prevention and Treatment of Substance Abuse	93.959	082014JJ04		3,186
Maternal and Child Health Services Block Grant to the States	93.994	00119117		15,962
Maternal and Child Health Services Block Grant to the States	93.994	TW-2015-012		82,955
				<u>681,385</u>
Total U.S. Department of Health and Human Services - Pass-Through Funding				<u>1,261,952</u>
Total U.S. Department of Health and Human Services			<u>69,517</u>	<u>3,032,253</u>
U.S. AmeriCorps Pass-Through Programs From:				
<i>Serve Wyoming</i>				
AmeriCorps	94.006	14AC62252		(112)
AmeriCorps	94.006	15AC175471		81,418
				<u>81,306</u>
Total U.S. Department of Homeland Security - Pass-Through Funding				<u>81,306</u>
Total U.S. Department of Homeland Security			<u>-</u>	<u>81,306</u>
U.S. Department of Homeland Security Pass-Through Programs From:				
<i>Wyoming Office of Homeland Security</i>				
Homeland Security Grant Program	97.067	13-GPD-UWY-LE-HLE13		16,169
Total U.S. Department of Homeland Security - Pass-Through Funding				<u>16,169</u>
Total U.S. Department of Homeland Security			<u>-</u>	<u>16,169</u>
U.S. Institute for Environmental Conflict Direct Programs				
U.S. Institute for Environmental Conflict				
Partnership to support Environment and Public Policy Section of the Association for Conflict Resolution 2015 Conference	99.U01			4,879
Total U.S. Institute for Environmental Conflict Direct Programs				<u>4,879</u>
Total U.S. Institute for Environmental Conflict			<u>-</u>	<u>4,879</u>
Total Other Clusters and Other Programs			<u>3,462,207</u>	<u>39,862,010</u>
TOTAL FEDERAL AWARDS			<u>\$ 7,827,131</u>	<u>\$ 148,227,235</u>

UNIVERSITY OF WYOMING

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the Federal award activity of the University of Wyoming (the “University”) under programs of the Federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 in net assets, or cash flows of the University.

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, as applicable, either the cost principles contained in OMB Circular A-21, *Cost Principles for Educational Institutions*, or the cost principles contained in the Uniform Guidance, 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.

Note 3. Indirect Cost Rate

The University has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance as the University has Federally negotiated indirect cost rates that are being used for Federal awards or utilizes the indirect cost rates specified in the Federal awards.

Note 4. Federal Student Loan Program

The Federal Perkins Loan Program (CFDA #84.038) is administered directly by the University and balances and transactions relating to this program are included in the University’s basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the Federal expenditures presented in the Schedule. The University’s Federal Perkins Loan Program had an outstanding loan balance of \$6,679,055 as of June 30, 2016.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

A. Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? Yes No

B. Federal Awards

Internal control over major Federal programs:

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

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

- Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of major Federal programs:

<u>CFDA</u>	<u>Number(s)</u>	<u>Name of Federal Program or Cluster</u>
	Cluster	Student Financial Assistance Cluster
	Cluster	SNAP Cluster
	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 No

UNIVERSITY OF WYOMING

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016**

II. FINANCIAL STATEMENT FINDINGS

2016-001: Schedule of Expenditures of Federal Awards

See description in Section III below.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

2016-001: Schedule of Expenditures of Federal Awards

<p>Catalog of Federal Assistance (CFDA) Number and Title:</p> <ol style="list-style-type: none">1. Research and Development Cluster, CFDA #47.RD (#47.049 Mathematical and Physical Sciences) Research and Development Cluster, CFDA #93.213 Research and Training in Complementary and Integrative Health Research and Development Cluster, CFDA #93.859 Biomedical Research and Research Training Research and Development Cluster, CFDA #93.866 Aging Research Research and Development Cluster, CFDA #93.879 Medical Library Assistance2. N/A3. Research and Development Cluster, CFDA #10.212 Small Business Innovation Research Research and Development Cluster, CFDA #12.RD Research and Development Cluster, CFDA #15.RD Research and Development Cluster, CFDA #81.RD Research and Development Cluster, CFDA #81.RD (#81.049 Office of Science Financial Assistance Program) CFDA #12.U06 CFDA #20.720 State Damage Prevention Program Grants CFDA #93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance CFDA #93.945 Assistance Programs for Chronic Disease Prevention and Control4. CFDA #16.726 Juvenile Mentoring Program5. Research and Development Cluster, CFDA #15.252 Abandoned Mine Land Reclamation (AMLR) CFDA #15.252 Abandoned Mine Land Reclamation (AMLR)6. N/A
<p>Federal Agency Name:</p> <ol style="list-style-type: none">1. National Science Foundation U.S. Department of Health and Human Services; National Institutes of Health U.S. Department of Health and Human Services; National Institutes of Health U.S. Department of Health and Human Services; National Institutes of Health U.S. Department of Health and Human Services; National Institutes of Health2. N/A3. U.S. Department of Agriculture; National Institute of Food and Agriculture U.S. Department of Defense; US Army U.S. Department of the Interior; Bureau of Land Management U.S. Department of Energy U.S. Department of Energy U.S. Department of Defense U.S. Department of Transportation; Pipeline and Hazardous Materials Safety Administration U.S. Department of Health and Human Services; Substance Abuse and Mental Health Services U.S. Department of Health and Human Services; Centers for Disease Control and Prevention4. U.S. Department of Justice; Office of Juvenile Justice and Delinquency Prevention5. U.S. Department of the Interior; Office of Surface Mining6. N/A

UNIVERSITY OF WYOMING

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016**

Pass-Through Entity Name (if applicable):

1. N/A
Veterans Medical Research Foundation
University of Nevada, Las Vegas
University of Michigan
University of Utah
2. N/A
3. Access Sensor Technologies LLC
N/A
ICF Incorporated, LLC
KeyLogic Systems, Inc.
N/A
Kennon
One-Call of Wyoming Inc.
Wyoming Department of Health
Wyoming Department of Health
4. National 4-H Council
5. State of Wyoming, Department of Environmental Quality
6. N/A

Award Number:

1. DMS-1418838
08807002-315411
14-746Q-UW-MG7-00
1R24AG045061-1A1
10039576-06
2. N/A
3. 092915JJ05
W911SR-12-C-0063
29NA00023
K6000-603
DE-SC0008506
060606UW3
DTPH5614GPPS21
9025
032214JJ02
4. 2014-JU-FX-0025; 2015-JU-FX-0015
5. 061712SA8, 092914JJ03
082914JJ02, 082914JJ03
6. N/A

University Project ID:

1. 1002468
1002670A
1002729
1002803
1003123
2. 1002863A
3. 1002894
1001728
ICF48143
1002664
1001666
KENNON46173
1002632
1002245
1002268

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016

4. 1002663, 1003124
5. 1001541, 1001541A, 1001541B, 1001541C, 1001541D 1001541E, 1001541F
6. N/A
Award Year(s):
1. August 15, 2014 through July 31, 2017 July 1, 2015 – June 30, 2016 March 11, 2015 – June 30, 2015 February 1, 2015 – August 31, 2015 May 1, 2016 – April 30, 2017
2. N/A
3. June 1, 2015 – December 31, 2015 September 21, 2012 – September 19, 2014 October 1, 2009 – September 30, 2014 December 5, 2014 – May 15, 2015 August 15, 2012 – August 14, 2015 May 1, 2006 – Project Completion September 22, 2014 – September 21, 2015 February 3, 2014 – September 29, 2015 January 8, 2014 – June 30, 2015
4. February 1, 2015 – January 31, 2016; February 1, 2016 – January 31, 2017
5. March 8, 2012 – June 30, 2016
6. N/A

Criteria – Per 2 CFR 200.501, each non-Federal entity that expends a total amount of Federal awards equal to or in excess of \$750,000 during the non-Federal entity’s fiscal year must have a single audit conducted. In conjunction with that audit, the non-Federal entity shall provide its auditor a schedule of Federal expenditures that is fairly stated in all material respects in relation to the financial statements taken as a whole.

As clarified in the 2 CFR 200.502 and 2 CFR 500.510, the auditee shall identify in its accounts all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of Federal agency, and name of the pass-through agency. In addition, 2 CFR 500.510(b)(4) requires the auditee to include the total amount provided to subrecipients from each Federal program.

In addition, specific to the second instance, as documented within the OMB Circular A-133 Compliance Supplement 2016, specifically Appendix 7 *Other Audit Advisories*, it discusses treatment of National Science Foundation (NSF) and National Institutes of Health (NIH) awards. Effective for proposals due on or after January 14, 2013, all awards issued by NSF meet the definition of “Research and Development” at 2 CFR section 200.87. Effective for grants and cooperative agreements with budget periods beginning on or after December 26, 2014 and awards that receive supplemental funding on or after December 26, 2014, all awards issued by NIH meet the definition of “Research and Development” at 45 CFR section 75.2.

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

1. Five awards (University Project IDs 1002468, 1002670A, 1002729, 1002803, and 1003123) were reported as other funding, when they should have been reported within the Research and Development Cluster. The expenditures for these awards were \$98,697. We reviewed all other NSF and NIH awards, noting no additional errors.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2016

2. One award (University Project ID 1002863A) was reported as a Federal award (CFDA #12.002), when it should have been excluded from the SEFA as it represented non-Federal matching expenditures. The expenditures for this award were \$22,133. We reviewed the SEFA for similar instances (including any other awards reported under Fund 4221, which is for non-Federal expenditures), noting no additional errors.
3. During reconciliation of the University's general ledger to the SEFA, it was determined that expenditures related to the residual balances of fixed-price contracts that had closed during the year ended June 30, 2016 were improperly excluded from the SEFA. For fixed-price contracts, the University receives the total funding awarded regardless of the expenditures incurred. If the contract ends and not all funds have been expended, the remaining funds available for expenditure should be included in the SEFA as expenditures. The Office of Sponsored Programs (OSP) personnel reviewed all of the non-mandatory transfers for the applicable accounts in order to identify the necessary adjustments to the SEFA, which totaled \$202,524 for 9 fixed-price contracts.
4. Two awards (University Project IDs 1002663 and 1003124) were reported as other direct funding, when they should have been reported as other pass-through funding. The expenditures for these awards were \$87,533. We reviewed the SEFA for similar instances, noting no additional errors.

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

5. We also noted an instance where the University lacked effective information and communication internal controls that had the potential to significantly affect the presentation of the SEFA with respect to a pass-through award (University Project ID 1001541 and all related sub-IDs). In March 2012, the University received a \$10 million pass-through award for funding through June 30, 2016 from the State of Wyoming, Department of Environmental Quality (DEQ). As of June 30, 2015, the University had expended \$8,418,738 of the funding. On July 30, 2015, the OSP received notification that the award was being reduced to \$4,970,349. While the OSP was aware of the funding reduction in July of 2015 prior to the completion of the FY15 audit, it was not communicated to the auditors until October 28, 2016. Furthermore, the University continued to spend on the award as if award had not been reduced. The initial SEFA provided for audit included \$1,375,032 of expenditures related to the award. The OSP did not resolve the issue until November 22, 2016, at which time it was determined that the funding reduction would be reversed by DEQ. We noted that the circumstances surrounding this condition appear to be unique to the pass-through awards from DEQ related to the AMLR funding. The OSP personnel have indicated there are no other AMLR awards to which this condition would apply, which was verbally confirmed with DEQ.
6. The OSP provided two separate documents representing the University's Federal expenditures that had been passed through to subrecipients. One of the documents reported expenditures of \$7,827,131, which were the amounts reported in the SEFA. However, the other document reported expenditures of \$7,753,813. In addition, per review of the transactional detail from the University's detail general ledger for account numbers 930XXX, we noted an amount of \$7,790,901. The three documents did not reconcile by amounts up to \$73,316, which represented approximately 1% of the total expenditures passed through to subrecipients.

Questioned Costs – \$0

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

In addition, specific to the fourth instance, the time frame between the award modification and the request from the University to re-establish the funding was approximately 16 months. The DEQ could have denied the University's request, which would have required the University to fund \$4,823,421 of expenditures made in excess of the reduced award amount with non-Federal funds. This also would have impacted the University's financial statements, as the \$4,823,421 had also been recognized as grant revenue with a corresponding receivable at both June 30, 2015 and 2016.

UNIVERSITY OF WYOMING

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016**

Cause – With respect to the each instance noted:

1. The OSP personnel had not applied the guidance requiring that certain awards issued by NSF and NIH should be classified as research and development.
2. The OSP personnel had properly identified the expenditures in the University’s general ledger as non-Federal within Fund 4221. The error appears to be the result of human error when compiling the SEFA.
3. The OSP personnel was aware of the need for the manual adjustments for expenditures related to fixed-price contracts but did not identify and provide the manual adjustments to the initial SEFA due to time constraints.
4. The OSP personnel had properly identified the pass-through awarding agency in the SEFA but had coded the awards to Fund 4201, which is direct Federal funding. The error appears to be the result of human error when coding the awards.
5. The reduction in funding occurred due to a miscommunication between the OSP and DEQ in February 2015. The OSP had inquired as to the possibility of reducing a portion of the funding, whereas DEQ interpreted the inquiry as a request and finalized the funding reduction in July 2015. Although the funding was reduced because of a miscommunication by DEQ, the OSP personnel were made aware of the funding reduction in July 2015, but they did not initiate communications with DEQ as to the reason for the funding reduction until November 2016.
6. Due to time constraints, the OSP personnel did not reconcile the various schedules provided to ensure the accuracy of the information reported.

Identification as a Repeat Finding – Yes; 2015-001.

Recommendation – We recommend that the University continue to document, and revise as necessary, the control system in place over the preparation of the SEFA to ensure all required manual adjustments can be identified and made on an annual basis. The University should also consider the implementation of an independent review process to ensure that the SEFA is accurate and complete, as well as consider if any additional resources are needed within the OSP to allow for more timely resolution of matters impacting Federal funds.

Views of Responsible Officials and Planned Corrective Actions – See Exhibit I.

2016-002: Student Financial Assistance Cluster – Special Tests: Disbursements To or On Behalf of Students

Catalog of Federal Assistance (CFDA) Number and Title: #84.268 Federal Direct Student Loans (FDL)
Federal Agency Name: U.S. Department of Education
Pass-Through Entity Name (if applicable): N/A
Award Number: P268K162458 (FDL)
University Project ID: 1002879
Award Year(s): July 1, 2015 – June 30, 2016

Criteria – Per 34 CFR section 668.165(a)(2)-(3), if an institution credits a student’s account at the institution with Direct Loan, FFEL, Federal Perkins Loan, or TEACH Grant Program funds, the institution must notify the student or parent of (i) the anticipated date and amount of the disbursement, (ii) the student’s right or parent’s right to cancel all or a portion of that loan, and (iii) the procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan. The institution must provide the notice no earlier than 30 days before, and no later than 30 days after, crediting the student’s account at the institution.

UNIVERSITY OF WYOMING

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016**

Condition/Context – For all 25 students selected for testing compliance with the disbursements to or on behalf of students requirements within the Federal Direct Student Loans Program (CFDA #84.268), the University was unable to provide support that written notification was provided to students regarding loan disbursements within the required timeframe. All students that received Federal Direct Student Loan aid during fiscal year 2016 would be susceptible to this control deficiency.

Due to the lack of supporting documentation, we are unable to verify that the University complied with this Federal requirement. As a result, we have not reported a compliance finding or questioned costs. It should be noted that this program has been subjected to testing of this specific compliance requirement in previous years, and we have not previously noted any instances of noncompliance.

Questioned Costs – \$0

Effect – The written notification informs students of the anticipated date and amount of the loan disbursement, as well as their right to cancel all or a portion of the loan. As there is no supporting documentation that the notifications were provided to students as required, it is unknown as to whether or not the students received the notification and as a result, would have exercised their right to cancel all or a portion of the awarded loan proceeds.

Cause – The University was unable to provide support that the notifications were sent as the support was maintained electronically and was unrecoverable following a hard drive failure where the support was maintained. While back-up measures were attempted on the hard drive, the University was unable to successfully restore the back-up.

Identification as a Repeat Finding – No.

Recommendation – The University should establish a control process to ensure there are appropriate data backup and recovery processes and policies in place and test those processes on a regular basis to ensure they are working effectively.

Views of Responsible Officials and Planned Corrective Actions – See Exhibit I.

2016-003: Student Financial Assistance Cluster – Special Tests: Student Loan Repayments

Catalog of Federal Assistance (CFDA) Number and Title: #84.038 Federal Perkins Loan Program
Federal Agency Name: U.S. Department of Education
Pass-Through Entity Name (if applicable): N/A
Award Number: N/A
University Project ID: N/A
Award Year(s): July 1, 2015 – June 30, 2016

Criteria – Per 34 CFR 674.38(a)(5), in the case of an in-school deferment, the institution may grant the deferment based on student enrollment information showing that a borrower is enrolled as a regular student on at least a half-time basis, if the institution notifies the borrower of the deferment and of the borrower's option to cancel the deferment and continue paying on the loan.

Condition/Context – Of the 33 borrowers selected for testing compliance with the student loan repayment requirements within the Federal Perkins Loan Program (CFDA #84.038), we noted one instance in which the University did not send an in-school deferment notification to the borrower. The June 30, 2016 loan balance for the student in question was \$5,289. There are no known or likely questioned costs.

Questioned Costs – \$0

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016

Effect – Failure to ensure that borrowers are notified regarding their automatic processing of in-school deferments prohibits the borrower from having all information necessary to make informed decisions regarding their loans (i.e., cancelling the deferment and continuing to pay on the loan).

Cause – The University’s third party service provider did not have proper controls in place to ensure all borrowers were notified of their in-school deferment. In addition, the University’s monitoring controls did not identify the error.

Identification as a Repeat Finding – No.

Recommendation – We recommend that the Financial Services Business Office request that their third party service provider implement additional controls to create exception reports to identify instances in which borrowers do not receive notification for in-school deferments. In addition, we recommend the University strengthen their monitoring controls over their third party service provider.

Views of Responsible Officials and Planned Corrective Actions – See Exhibit I.

2016-004: Student Financial Assistance Cluster – Special Tests: Enrollment Reporting

Catalog of Federal Assistance (CFDA) Number and Title: #84.063 Federal Pell Grant Program (FPL) #84.268 Federal Direct Student Loans (FDL)
Federal Agency Name: U.S. Department of Education
Pass-Through Entity Name (if applicable): N/A
Award Number: P063P152458 (FPL) P268K162458 (FDL)
University Project ID: 1002882 (FPL) 1002879 (FDL)
Award Year(s): July 1, 2015 – June 30, 2016

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

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

- One instance in which the student’s status change was not reported as of the correct effective date.
- Three instances where the student’s status change was not accurately reported.

The errors did not result in any known or likely questioned costs.

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016**

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

- Twelve instances in which the student’s status change was not reported as of the correct effective date.
- Eleven instances where the student’s status change was not accurately reported.

The errors did not result in any known or likely questioned costs.

Questioned Costs – \$0

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

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

Identification as a Repeat Finding – Yes; 2015-004.

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

Views of Responsible Officials and Planned Corrective Actions – See Exhibit I.

2016-005: SNAP Cluster – Period of Availability; Financial Reporting

Catalog of Federal Assistance (CFDA) Number and Title: SNAP Cluster, #10.551 Supplemental Nutrition Assistance Program (SNAP)
Federal Agency Name: U.S. Department of Agriculture
Pass-Through Entity Name (if applicable): State of Wyoming, Wyoming Department of Family Services
Award Number: 101512SA1; 127202
University Project ID: 1001747A; 1001747B
Award Year(s): October 1, 2013 – September 30, 2014; October 1, 2014 – September 30, 2015

Criteria – OMB Circular A-110 § __.28 period of availability of funds requires that where a funding period is specified, a recipient may charge to the grant only allowable costs resulting from obligations incurred during the funding period and any pre-award costs authorized by the Federal awarding agency.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2016

2 CFR §200.302 states that states and other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

Per review of section three, *Term of Agreement and Required Approvals*, and section five, *Responsibilities of UW-Family and Consumer Sciences (UW-FCS)*, of the Interagency Agreement between the University of Wyoming and the State of Wyoming – Department of Family Services (DFS) effective October 1, 2012, the term of the award is from October 8, 2012 through September 30, 2015. While all services shall be completed during this term, DFS provides annual agreements ending September 30th with not to exceed amounts established for each year within the term of the award. We noted no specific provisions that provided for a close-out period subsequent to the expiration of the award. UW-FCS shall bill DFS quarterly for the Federal share of funding. Reports shall be submitted within forty-five (45) days following the end of the quarter. The University shall be allowed to submit the final report by November 30th.

Condition/Context – Of the 25 expenditures selected for testing compliance with the period of availability provisions for the SNAP Cluster (CFDA #10.551), we noted the following:

- For the annual award period ending September 30, 2014, one expenditure in the amount of \$518 was charged to the award on September 30, 2015 via an expenditure correction. The total amount of expenditure corrections charged to this award after the period of availability were \$3,108. All expenditures were incurred prior to September 30, 2014.
- For the annual award period ending September 30, 2015, three expenditures in the amount of \$4,871 were charged to the award in December 2015 and February 2016. The total amount of expenditures charged to this award after the period of availability were \$137,526. All expenditures were incurred prior to September 30, 2015, with the exception of \$2,727, for which supporting documentation could not be provided.

Of the two draw requests selected for testing compliance with the financial reporting provisions for the SNAP Cluster (CFDA #10.551), we noted one instance where the expenditures reported on the draw request for the quarter ended September 30, 2015 were \$140,253 higher than the expenditures incurred per the University's general ledger. In addition, the draw request was required to be filed by November 30, 2015 but was not filed until December 21, 2015. Of the remaining three requests filed in fiscal year 2016, there were no additional instances where the expenditures reported did not tie to supporting documentation. However, we noted that the June 30, 2015 draw request was not filed until August 18, 2015, which was four days past the 45-day filing deadline.

Questioned Costs – \$2,727

Effect – A total of \$130,907 in Federal expenditures were incurred during the respective awards' periods of availability but were charged to the awards outside of the respective awards' periods of availability. In addition, \$140,253 of expenditures were included in the draw request for the quarter ended September 30, 2015 and were requested beyond the filing deadline. As such, the University could have been denied reimbursement of these funds, thereby requiring them to be funded by the University's general funds.

The University was notified that as DFS had not received a request for reimbursement by the November 30th deadline, DFS had communicated to the U.S. Department of Agriculture that funding for the award period ending September 30, 2015 was complete prior to receipt of the University's draw request in December. DFS requested reimbursement of the Federal expenditures from the U.S. Department of Agriculture, who subsequently reimbursed the funds in whole to the University. As a result, the only questioned costs resulting from the noncompliance are the \$2,727 of unsubstantiated expenditures.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016

Cause – Due to the segregation between the Office of Sponsored Programs, the SNAP Program Manager, and the Agricultural Business Office, a communication breakdown occurred between the processing of invoices, processing of reports, and general day-to-day operations of the program.

Identification as a Repeat Finding – No.

Recommendation – We recommend that the Office of Sponsored Programs, the SNAP Program Manager, and the Agricultural Business Office work together collectively to ensure that all parties responsible for grant administration are aware of all grant requirements. The Program Manager should clarify close-out provisions with DFS and implement additional controls to ensure that expenditures are incurred within the period of availability requirements, and that all draw requests filed with DFS are properly supported by the University’s general ledger and are filed timely. In addition, the Office of Sponsored Programs should continue with its implementation of controls to monitor and limit the number of expenditure corrections that occur.

Views of Responsible Officials and Planned Corrective Actions – See Exhibit I.

2016-006: SNAP Cluster – Performance Reporting

Catalog of Federal Assistance (CFDA) Number and Title: SNAP Cluster, #10.551 Supplemental Nutrition Assistance Program (SNAP)
Federal Agency Name: U.S. Department of Agriculture
Pass-Through Entity Name (if applicable): State of Wyoming, Wyoming Department of Family Services
Award Number: 102915JJ01
University Project ID: 1002959
Award Year(s): October 1, 2015 – September 30, 2016

Criteria – Per review of the U.S. Department of Agriculture’s SNAP Education Guidance, the *Annual Report* shall provide the percentage and total value of the total administrative expenditures as reported on the EARS form.

Condition/Context – Of the four performance reports selected for testing compliance with the performance reporting provisions for the SNAP Cluster (CFDA #10.551), we noted one instance where supporting documentation could not be provided for the administrative expenditures table reported in section two the *Annual Report*. Only one report was required to be filed and there were no associated questioned costs.

Questioned Costs – \$0

Effect – The State of Wyoming – Department of Family Services (DFS) could request that a corrected *Annual Report* be submitted with documentation supporting the financial amounts reported and/or could withhold future funding requests under the grant.

Cause – The Program Manager obtained the total amount of expenditures incurred during the period from the Agricultural Business Office and multiplied that amount by the administrative rate included within the Interagency Agreement between the University of Wyoming and DFS. As a result, there was no supporting documentation for the administrative expenditures reported in the *Annual Report*.

Identification as a Repeat Finding – No.

Recommendation – We recommend that the SNAP Program Manager and the Agricultural Business Office work together collectively to ensure that expenditures reported in the *Annual Report* are properly supported by the University’s general ledger.

Views of Responsible Officials and Planned Corrective Actions – See Exhibit I.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2016

PRIOR YEAR FINDING - 2015-001: Schedule of Expenditures of Federal Awards

Catalog of Federal Assistance (CFDA) Number and Title:

1. CFDA #15.252 Abandoned Mine Land Reclamation (AMLR) Program
CFDA #20.515 Metropolitan Transportation Planning
2. CFDA #47.049 Mathematical and Physical Sciences
CFDA #47.070 Computer and Information Science and Engineering
3. CFDA #11.558 State Broadband Data and Development Grant Program ARRA
CFDA #15.252 Abandoned Mine Land Reclamation (AMLR) Program
CFDA #66.XXX
CFDA #84.042 TRIO – Student Support Services
CFDA #93.859 Biomedical Research and Research Training
4. CFDA #93.994 Maternal and Child Health Services Block Grant to the States
5. N/A
6. CFDA #10.202 Cooperative Forestry Research
CFDA #10.203 Payments to Agriculture Experiment Stations Under the Hatch Act

Federal Agency Name:

1. U.S. Department of Interior, Office of Surface Mining
U.S. Department of Transportation, Federal Transit Administration
2. National Science Foundation
3. U.S. Department of Commerce, National Telecommunications and Information Administration
U.S. Department of Interior, Office of Surface Mining
U.S. Environmental Protection Agency, Office of Water
U.S. Department of Education
U.S. Department of Health and Human Services, National Institutes of Health
4. U.S. Department of Agriculture, Health Resources and Services
5. N/A
6. U.S. Department of Agriculture, National Institute of Food and Agriculture

Pass-Through Entity Name (if applicable):

1. Wyoming Department of Environmental Quality
Wyoming Department of Transportation
2. N/A
3. EdLab Group Foundation
Wyoming Department of Environmental Quality
Wyoming Game and Fish Department
N/A
N/A
4. Wyoming Department of Health
5. N/A
6. N/A

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2016

Award Number:

1. 092211SA1; AML120029
5304-14-FTA-61
2. DMS-1400281
CNS-1441069
3. EDLAB2012-30
061712SA8
32/07
P042A100249-14
3P20GM103432-13S1
011711SA4
4. N/A
5. 32100060563210014000; 32100060563210015000
6. 31100060563110014000; 31100060563110015000

University Project ID:

1. 1001282; 1002257
1002273
2. 1002453
1002546
3. 1001811
1001541B
WYGF49768
1002349A
1002308G; 1002308H; 1002308I; 1002308K; 1002308L
4. 1001020
5. 1002340
6. 14MSADMN; 15MSADMN
14HFADMN, 15HFADMN

Award Year(s):

1. July 1, 2011 – June 30, 2017; July 1, 2012 – June 30, 2020
March 6, 2014 – December 31, 2015
2. August 15, 2014 – July 31, 2017
January 1, 2015 – December 31, 2017
3. November 1, 2012 – October 30, 2014
March 8, 2012 – June 30, 2016
July 1, 2006 – June 30, 2015
September 1, 2014 – August 31, 2015
May 1, 2011 – June 30, 2015
4. March 3, 2011 – June 30, 2014
5. N/A
6. October 1, 2013 – September 30, 2015; October 1, 2014 – September 30, 2016
October 1, 2013 – September 30, 2015; October 1, 2014 – September 30, 2016

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2016

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

1. Three awards (University Project IDs 1001282, 1002257, and 1002273) were reported within the *Research and Development Pass-Through Funding*, when they should have been reported within the *Other Pass-Through Funding*. No other errors were noted; however, it is not possible to project this type of error to the population of Federal awards.
2. Two awards (University Project IDs 1002453 and 1002546) were reported within the *Other Direct Funding*, when they should have been reported within the *Research and Development Direct Funding*. We reviewed all other National Science Foundation awards, noting no additional errors.
3. Nine awards were reported with an incorrect CFDA number as follows:
 - University Project ID 1001811 – Original CFDA #11.5XX; Proper CFDA #11.558
 - University Project ID 1001541B – Original CFDA #12.252; Proper CFDA #15.252
 - University Project ID WYGF49768 – Original CFDA #15.6XX; Proper CFDA #66.XXX
 - University Project ID 1002349A – Original CFDA #84.42S; Proper CFDA #84.042
 - University Project IDs 1002308G/H/I/K/L – Original CFDA #93.589; Proper CFDA #93.859

No other errors were noted; however, it is not possible to project this type of error to the population of Federal awards.

4. One award (University Project ID 1001020) was reported under the Federal Agency of the U.S. Department of Agriculture, when it should have been reported under the U.S. Department of Health and Human Services. We reviewed all other awards, noting no additional errors.
5. One award (University Project ID 1002340) was reported as a Federal award, when it should have been reported as a non-Federal award. We reviewed all other awards, noting no additional errors.
6. Four awards (University Project IDs 14MSADMN, 15MSADMN, 14HFADMN, and 15MFADMN) were reported with improper expenditure amounts. The Office of Sponsored Programs reviewed all other awards, noting no additional errors.

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

Status – The Office of Sponsored Programs continues to ensure the accuracy of the award information within PISTOL (the University’s general ledger system) and InfoEd (the University’s grants management system). Regarding instances 1 and 2, the misclassification of function cannot be corrected in the PISTOL system; however, the information is tracked so it can be manually corrected on future SEFA reports. Regarding instances 3, 4, and 5, the incorrect CFDA numbers and funding sources have been corrected in PISTOL, as well as InfoEd. Regarding instance 6, the improper expenditure amounts have been corrected and those project IDs are being closely monitored to ensure proper reporting.

Auditor’s Comments – Based on current year testing, we determined that all of the errors noted in the prior year had been corrected. However, in our review of the FY 2016 SEFA, we noted similar errors occurred. See repeat finding at 2016-001. As such, this finding has not yet been resolved.

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2016

PRIOR YEAR FINDING – 2015-002: Student Financial Assistance Cluster – Reporting

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

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

Status – The Financial Services Business Office recognized that CLM was not meeting the needs of the University and issued and completed a Request for Proposals. After reviewing the proposals, we awarded Heartland-ECSI and began working on converting historical data. On July 1, 2014, Heartland-ECSI went live as the University’s loan servicer. The Financial Services Business Office’s efforts, combined with Heartland-ECSI’s efforts, will ensure that these discrepancies will not occur in the future.

Auditor’s Comments – Based on current year testing, we determined that the University implemented the above procedures. This finding is considered resolved.

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

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

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

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2016

Status – In July 2014, the Financial Services Business Office began working with Heartland-ECSI to service Perkins Loans. As of October 2014, the Financial Services Business Office implemented and tested an automated, online process for exit entries through Heartland-ECSI. As part of the service, if any student fails to complete the online exit counseling within 30 days, Heartland-ECSI mails an exit packet to the borrower’s last known address. During the 30 days, Heartland-ECSI also sends three email reminders per week to the borrower. The Financial Services Business Office has revamped the exit procedures and utilizes Heartland-ECSI’s National Student Clearinghouse monitoring services to ensure all students are exited in a timely fashion.

Auditor’s Comments – Based on current year testing, we determined that the University implemented the above procedures. This finding is considered resolved.

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

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

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

- Eight instances in which the student’s status change was not reported as of the correct effective date.
- Four instances where the student’s status change was not accurately reported.
- Two instances in which the status change was not certified timely.

The errors did not result in any questioned costs.

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

- Nine instances in which the student’s status change was not reported as of the correct effective date.
- Nine instances where the student’s status change was not accurately reported.

The errors did not result in any questioned costs.

Status – The Student Financial Aid Office added a step to the Federal return of Title IV funds calculation, which involved manual updating of campus level withdrawals with the appropriate last date of attendance on the National Student Loan Database System. National Student Clearinghouse’s (NSC) annual audit report was reviewed, and the Student Financial Aid Office has found an additional resource for the NSC, which is their audit compliance center.

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2016

Auditor’s Comments – Based on current year testing, we determined that the University is still in the process of implementing the above procedures. See repeat finding at 2016-004. As such, this finding has not yet been resolved.

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

Catalog of Federal Assistance (CFDA) Number and Title: Research & Development Cluster, #15.252 Abandoned Mine Land Reclamation 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: 1. 092914JJ03 2. 070108UW3 3. 062212SA1
University Project ID: 1. 1001541D 2. WYDEQ49812 3. 1001564
Award Year(s): 1. May 14, 2012 – June 30, 2016 2. April 1, 2008 – February 28, 2015 3. March 8, 2012 – June 30, 2016

Catalog of Federal Assistance (CFDA) Number and Title: #15.252 Abandoned Mine Land Reclamation 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: PRELIM SPEND
University Project ID: 1002480
Award Year(s): July 1, 2014 – July 31, 2018

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

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

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

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2016

Status – The University has expanded its processes to include all Sponsored Program Fund Types (40XX, 41XX, 42XX, and 45XX) to ensure even pass-through funds would be detected and included in the review of suspension and debarment. This change was implemented by Accounting during the FY 2015 audit when the finding was brought to the attention of University management.

Auditor’s Comments – Based on current year testing, we determined that the University implemented the above procedures. This finding is considered resolved.

PRIOR YEAR FINDING – 2015-006: Research and Development Cluster – Procurement

<p>Catalog of Federal Assistance (CFDA) Number and Title:</p> <ol style="list-style-type: none">1. Research & Development Cluster, #93.859 Biomedical Research and Research Training2. #20.205 Highway Planning and Construction3. #66.605 Performance Partnership Grants4. #84.378A College Access Challenge Grant Program5. #10.500 Cooperative Extension Service
<p>Federal Agency Name:</p> <ol style="list-style-type: none">1. U.S. Department of Health and Human Services, National Institutes of Health2. U.S. Department of Transportation, Federal Highway Administration3. U.S. Environmental Protection Agency4. U.S. Department of Education5. U.S. Department of Agriculture, National Institute of Food and Agriculture
<p>Pass-Through Entity Name (if applicable):</p> <ol style="list-style-type: none">1. N/A2. Wyoming Department of Transportation3. Wyoming Department of Agriculture4. N/A5. N/A
<p>Award Number:</p> <ol style="list-style-type: none">1. 1R15GM106318-01; 02172015JJ032. 012614JJ01; 011815JJ03; 001815JJ013. BG-96825013-2; BG-96825013-04. P378A1400385. 41100051004110012000
<p>University Project ID(s):</p> <ol style="list-style-type: none">1. 1002080; 1001483C2. 1002202; 1002622; 10026183. 1002568; 10025674. 1000074H5. 11SLMKTG
<p>Award Year(s):</p> <ol style="list-style-type: none">1. September 1, 2013 – August 31, 2016; February 1, 2015 – January 31, 20162. January 1, 2014 – December 31, 2014; December 10, 2014 – December 31, 2015; January 1, 2015 – December 31, 20153. October 21, 2014 – September 30, 2015; November 3, 2014 – September 30, 20154. August 14, 2014 – August 31, 20165. October 1, 2011 – September 30, 2016

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2016

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

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

Status – Professional services with a value up to \$2,500 have historically been allowed on a purchasing card (“p-card”). Commercial printing transactions below \$1,500 were allowed on a p-card, but as the allowable individual per transaction amount was set at \$2,500, the p-card couldn’t stop individuals from charging commercial printing transactions between \$1,500 and \$2,500. We were not able to put a dollar limit on a specific p-card category code.

The procurement policy was changed to increase the bid threshold from \$1,500 to \$2,500 for commercial printing at the beginning of January 2016, aligning it with the bid threshold for other professional services. We also provide p-card training during which this bid threshold level is reiterated to the cardholders, after which they need to be responsible and work through the bid process.

Auditor’s Comments – Based on current year testing, we determined that the University implemented the above procedures. This finding is considered resolved.

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

Catalog of Federal Assistance (CFDA) Number and Title: 1. #12.300 Basic and Applied Scientific Research 2. #15.231 Fish, Wildlife and Plant Conservation Resource Management 3. #47.075 Social, Behavioral, and Economic Sciences 4. #93.853 Extramural Research Programs in the Neurosciences and Neurological Disorders 5. #15.945 Cooperative Research and Training Programs- Resources of the National Park System 6. #10.310 Agriculture and Food Research Initiative (AFRI)
Federal Agency Name: 1. U.S. Department of Defense, Office of the Chief of Naval Research 2. U.S. Department of the Interior, Bureau of Land Management 3. National Science Foundation 4. U.S. Department of Health and Human Services, National Institute of Health 5. U.S. Department of Interior, National Park Service 6. U.S. Department of Agriculture, National Institute of Food and Agriculture
Pass-Through Entity Name (if applicable): N/A
Award Number: 1. N00014-14-1-0045 2. L09AC16044 3. BCS-0845129 4. 5R01NS079450-03 5. P14AC01024 6. 2011-68006-30185

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2016

University Project ID:

1. 1002169
2. DOIBLM41957
3. NSF44363
4. 1001741B
5. 1002537
6. 1001391

Award Year(s):

1. October 1, 2013 – September 30, 2016
2. October 1, 2009 – August 31, 2014
3. July 1, 2009 – June 30, 2016
4. July 1, 2014 – June 30, 2015
5. September 1, 2014 – May 31, 2017
6. January 1, 2012 – December 31, 2015

Condition/Context – Of the 60 expenditures selected for testing compliance with activities allowed or unallowed and allowable costs/cost principles within the Research and Development Cluster, we tested 27 expenditures for payroll and related benefits. Of those 27 expenditures, we noted one expenditure (CFDA #12.300, University Project ID 1002169) in which the amount charged of \$6,213 did not agree to the award noted on the certified time and effort reported on the Personnel Activity Report (PAR) for the applicable time period.

Upon further research, an expenditure correction had been posted subsequent to year-end to move the expenditures to the award noted on the PAR. However, the Principal Investigator indicated that the expenditure correction was being submitted to move the expenditure to the proper award. He indicated that the proper award's budget (UW Project ID 10002415) where the payroll expenditure should have been recorded to was not set up timely; therefore, he had charged the expenditure to the award selected for testing (UW Project ID 1002169). Moreover, we noted that the date of the original payroll expenditure was July 31, 2014; however, the expenditure correction and related PAR was not provided to the Office of Sponsored Programs until September 23, 2015. We noted that it is not possible to project this type of error to the population of Federal awards.

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

Status – The Office of Sponsored Programs has drafted and implemented a Cost Transfer Policy that will ensure that cost transfers are completed in a timely manner to ensure the ability to justify the allowability of costs transferred to and from sponsored program awards. The policy references the Uniform Grant Guidance for allowability, as well as closeout requirements. The Office of Sponsored Programs also added an additional staff position to assist with the timely set up of new grants in order to decrease the number of cost transfers occurring. In addition, the Office of Sponsored Programs and the Office of Research continue to encourage departments to request preliminary spending accounts to ensure expenses are coded to the appropriate account at the time of expenditure.

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

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2016

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

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

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

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

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

Regarding the specific instances noted in the FY 2014 audit, a final SF-425 was filed with the Federal agency for award #13-8556-1532-CA which indicated that the University was under-matched. No subsequent communication was received from the Federal awarding agency. We believe this finding does not warrant further action. Regarding award #DE-FE0002141, additional non-Federal funds were expended to fulfill the match requirement.

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2016

Auditor's Comments – Based on testing performed during the FY 2015 audit, we determined that the University implemented the above procedures regarding award #DE-FE0002141. This finding is considered resolved.

With respect to award #13-8556-1532-CA, the University has indicated that the Federal agency's lack of response to the University's acknowledgement of the noncompliance indicates the Federal agency's acceptance. However, the University has not yet met all of the criteria specified in the Uniform Grant Guidance section 200.511(b)(3), specifically, that two years have passed since the audit report in which the finding occurred was submitted to the Federal Audit Clearinghouse. As such, this finding has not yet been resolved.

PRIOR YEAR FINDING – 2012-002: Research and Development Cluster – Activities Allowed or Unallowed; Allowable Costs/Cost Principles

Catalog of Federal Assistance (CFDA) Number and Title: CFDA #15.608 Fish and Wildlife Management Assistance CFDA #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: 60181BG564 032312SA2
University Project ID: 1001321 1001453C
Award Year(s): October 12, 2011 – October 13, 2016 January 1, 2012 – November 30, 2013

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

Status – The Office of Sponsored Programs corrected the documentation to reflect the proper and allowable amount of match for award #60181BG564. For award #032312SA2, it was determined the expenditures originally subjected to testing were allowable matching expenditures under the award, and the award was closed out in fiscal year 2016.

Auditor's Comments – Based on testing performed during the FY 2013 audit, we determined the University implemented the above procedures regarding award #60181BG564. This finding is considered resolved.

With respect to award #032312SA2, additional evidence was obtained that supported that the original expenditures subjected to testing were allowable matching expenditures under the award. This finding is considered resolved.

EXHIBIT I

CORRECTIVE ACTION PLANS

UNIVERSITY OF WYOMING

Date: December 1, 2016
To: McGee, Hearne & Paiz, LLP
From: Janet S. Lowe, CPA
Associate Vice President for Fiscal Administration
Re: University of Wyoming Compliance Report – Fiscal Year 2016

The following are the Corrective Action Plans to address the control deficiencies and findings in the FY 2016 Compliance Report (see pages 20 - 29 for the complete text of the control deficiencies and findings):

2016-001: Schedule of Expenditures of Federal Awards

Catalog of Federal Assistance (CFDA) Number and Title:

1. Research and Development Cluster, CFDA #47.RD (#47.049 Mathematical and Physical Sciences)
Research and Development Cluster, CFDA #93.213 Research and Training in Complementary and Integrative Health
Research and Development Cluster, CFDA #93.859 Biomedical Research and Research Training
Research and Development Cluster, CFDA #93.866 Aging Research
Research and Development Cluster, CFDA #93.879 Medical Library Assistance
2. N/A
3. Research and Development Cluster, CFDA #10.212 Small Business Innovation Research
Research and Development Cluster, CFDA #12.RD
Research and Development Cluster, CFDA #15.RD
Research and Development Cluster, CFDA #81.RD
Research and Development Cluster, CFDA #81.RD (#81.049 Office of Science Financial Assistance Program)
CFDA #12.U06
CFDA #20.720 State Damage Prevention Program Grants
CFDA #93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance
CFDA #93.945 Assistance Programs for Chronic Disease Prevention and Control
4. CFDA #16.726 Juvenile Mentoring Program
5. Research and Development Cluster, CFDA #15.252 Abandoned Mine Land Reclamation (AMLR)
CFDA #15.252 Abandoned Mine Land Reclamation (AMLR)
6. N/A

Federal Agency Name:

1. National Science Foundation
U.S. Department of Health and Human Services; National Institutes of Health
U.S. Department of Health and Human Services; National Institutes of Health
U.S. Department of Health and Human Services; National Institutes of Health
U.S. Department of Health and Human Services; National Institutes of Health
2. N/A
3. U.S. Department of Agriculture; National Institute of Food and Agriculture
U.S. Department of Defense; US Army
U.S. Department of the Interior; Bureau of Land Management
U.S. Department of Energy
U.S. Department of Energy
U.S. Department of Defense
U.S. Department of Transportation; Pipeline and Hazardous Materials Safety Administration
U.S. Department of Health and Human Services; Substance Abuse and Mental Health Services
U.S. Department of Health and Human Services; Centers for Disease Control and Prevention
4. U.S. Department of Justice; Office of Juvenile Justice and Delinquency Prevention
5. U.S. Department of the Interior; Office of Surface Mining
6. N/A

Pass-Through Entity Name (if applicable):

1. N/A
Veterans Medical Research Foundation
University of Nevada, Las Vegas
University of Michigan
University of Utah
2. N/A
3. Access Sensor Technologies LLC
N/A
ICF Incorporated, LLC
KeyLogic Systems, Inc.
N/A
Kennon
One-Call of Wyoming Inc.
Wyoming Department of Health
Wyoming Department of Health
4. National 4-H Council
5. State of Wyoming, Department of Environmental Quality
6. N/A

Award Number:DMS-1418838

- 08807002-315411
14-746Q-UW-MG7-00
1R24AG045061-1A1
10039576-06
1. N/A
 2. 092915JJ05
W911SR-12-C-0063
29NA00023
K6000-603
DE-SC0008506
060606UW3
DTPH5614GPPS21
9025
032214JJ02
 3. 2014-JU-FX-0025; 2015-JU-FX-0015
 4. 061712SA8, 092914JJ03
082914JJ02, 082914JJ03
 5. N/A

University Project ID:

1. 1002468
1002670A
1002729
1002803
1003123
2. 1002863A
3. 1002894
1001728
ICF48143
1002664
1001666
KENNON46173
1002632
1002245
1002268
4. 1002663, 1003124
5. 1001541, 1001541A, 1001541B, 1001541C, 1001541D
1001541E, 1001541F
6. N/A

Award Year(s):

1. August 15, 2014 through July 31, 2017
July 1, 2015 – June 30, 2016
March 11, 2015 – June 30, 2015
February 1, 2015 – August 31, 2015
May 1, 2016 – April 30, 2017
2. N/A
3. June 1, 2015 – December 31, 2015
September 21, 2012 – September 19, 2014
October 1, 2009 – September 30, 2014
December 5, 2014 – May 15, 2015
August 15, 2012 – August 14, 2015
May 1, 2006 – Project Completion
September 22, 2014 – September 21, 2015
February 3, 2014 – September 29, 2015
January 8, 2014 – June 30, 2015
4. February 1, 2015 – January 31, 2016; February 1, 2016 – January 31, 2017
5. March 8, 2012 – June 30, 2016
6. N/A

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

1. Five awards (University Project IDs 1002468, 1002670A, 1002729, 1002803, and 1003123) were reported as other funding, when they should have been reported within the Research and Development Cluster. The expenditures for these awards were \$98,697. We reviewed all other NSF and NIH awards, noting no additional errors.
2. One award (University Project ID 1002863A) was reported as a Federal award (CFDA #12.002), when it should have been excluded from the SEFA as it represented non-Federal matching expenditures. The expenditures for this award were \$22,133. We reviewed the SEFA for similar instances (including any other awards reported under Fund 4221, which is for non-Federal expenditures), noting no additional errors.
3. During reconciliation of the University's general ledger to the SEFA, it was determined that expenditures related to the residual balances of fixed-price contracts that had closed during the year ended June 30, 2016 were improperly excluded from the SEFA. For fixed-price contracts, the University receives the total funding awarded regardless of the expenditures incurred. If the contract ends and not all funds have been expended, the remaining funds available for expenditure should be included in the SEFA as expenditures. The Office of Sponsored Programs (OSP) personnel reviewed all of the non-mandatory transfers for the applicable accounts in order to identify the necessary adjustments to the SEFA, which totaled \$202,524 for 9 fixed-price contracts.
4. Two awards (University Project IDs 1002663 and 1003124) were reported as other direct funding, when they should have been reported as other pass-through funding. The expenditures for these awards were \$87,533. We reviewed the SEFA for similar instances, noting no additional errors.

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

5. We also noted an instance where the University lacked effective information and communication internal controls that had the potential to significantly affect the presentation of the SEFA with respect to a pass-through award (University Project ID 1001541 and all related sub-IDs). In March 2012, the University received a \$10 million pass-through award for funding through June 30, 2016 from the State of Wyoming, Department of Environmental Quality (DEQ). As of June 30, 2015, the University had expended \$8,418,738 of the funding. On July 30, 2015, the OSP received notification that the award was being reduced to \$4,970,349. While the OSP was aware of the funding reduction in July of 2015 prior to the completion of the FY15 audit, it was not communicated to the auditors until October 28, 2016. Furthermore, the University continued to spend on the award as if award had not been reduced. The initial SEFA provided for audit included \$1,375,032 of expenditures related to the award. The OSP did not resolve the issue until November 22, 2016, at which time it was determined that the funding reduction would be reversed by DEQ. We noted that the circumstances surrounding this condition appear to be unique to the pass-through awards from DEQ related to the AMLR funding. The OSP personnel have indicated there are no other AMLR awards to which this condition would apply, which was verbally confirmed with DEQ.

- The OSP provided two separate documents representing the University's Federal expenditures that had been passed through to subrecipients. One of the documents reported expenditures of \$7,827,131, which were the amounts reported in the SEFA. However, the other document reported expenditures of \$7,753,813. In addition, per review of the transactional detail from the University's detail general ledger for account numbers 930XXX, we noted an amount of \$7,790,901. The three documents did not reconcile by amounts up to \$73,316, which represented approximately 1% of the total expenditures passed through to subrecipients.

Recommendation – We recommend that the University continue to document, and revise as necessary, the control system in place over the preparation of the SEFA to ensure all required manual adjustments can be identified and made on an annual basis. The University should also consider the implementation of an independent review process to ensure that the SEFA is accurate and complete, as well as consider if any additional resources are needed within the OSP to allow for more timely resolution of matters impacting Federal funds.

Corrective Actions –

- The Office of Sponsored Programs and the Research Office will review current procedures for determining the type (research, instruction, other) and determine if additional procedures can be implemented to ensure the proper classification of sponsored programs at the time of inception. The correction of previous findings will always be a manual adjustment to the SEFA as it is incorporated into our account code structure.
- The Manager for the Office of Sponsored Programs will create a detailed procedural memo on the preparation of the SEFA, to include all necessary reconciliations and manual adjustments that need to be made to the SEFA to ensure accuracy, consistency, and timely completion.

Corrective Actions 1. and 2. Anticipated Completion Date – June 30, 2017

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

- The Office of Sponsored Programs will work closely with our contacts at the DEQ to ensure that the AML funds are monitored closely to ensure issues will not arise in the future. We will have regular meetings to reconcile our balances and status of the accounts including any funds swapped for operations.

Corrective Action 3. Anticipated Completion Date – Effective January 1, 2017

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

2016-002: Student Financial Assistance Cluster – Special Tests: Disbursements To or On Behalf of Students

Catalog of Federal Assistance (CFDA) Number and Title: #84.268 Federal Direct Student Loans (FDL)
Federal Agency Name: U.S. Department of Education
Pass-Through Entity Name (if applicable): N/A
Award Number: P268K162458 (FDL)
University Project ID: 1002879
Award Year(s): July 1, 2015 – June 30, 2016

Condition/Context – For all 25 students selected for testing compliance with the disbursements to or on behalf of students requirements within the Federal Direct Student Loans Program (CFDA #84.268), the University was unable to provide support that written notification was provided to students regarding loan disbursements within the required timeframe. All students that received Federal Direct Student Loan aid during fiscal year 2016 would be susceptible to this control deficiency.

Due to the lack of supporting documentation, we are unable to verify that the University complied with this Federal requirement. As a result, we have not reported a compliance finding or questioned costs. It should be noted that this program has been subjected to testing of this specific compliance requirement in previous years, and we have not previously noted any instances of noncompliance.

Recommendation – The University should establish a control process to ensure there are appropriate data backup and recovery processes and policies in place and test those processes on a regular basis to ensure they are working effectively.

Corrective Actions – After the hard-drive failed on July 5, 2016, the Financial Services Business Office now requires all supporting direct loan disbursement letters to be stored on a University secure network drive. This drive is backed up by the University's Information Technology division.

Anticipated Completion Date – July 15, 2016

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

2016-003: Student Financial Assistance Cluster – Special Tests: Student Loan Repayments

Catalog of Federal Assistance (CFDA) Number and Title: #84.038 Federal Perkins Loan Program (FPL)
Federal Agency Name: U.S. Department of Education
Pass-Through Entity Name (if applicable): N/A
Award Number: N/A
University Project ID: N/A
Award Year(s): July 1, 2015 – June 30, 2016

Condition/Context – Of the 33 borrowers selected for testing compliance with the student loan repayment requirements within the Federal Perkins Loan Program (CFDA #84.038), we noted one instance in which the University did not send an in-school deferment notification to the borrower. The June 30, 2016 loan balance for the student in question was \$5,289. There are no known or likely questioned costs.

Recommendation – We recommend that the Financial Services Business Office request that their third party service provider implement additional controls to create exception reports to identify instances in which borrowers do not receive notification for in-school deferments. In addition, we recommend the University strengthen their monitoring controls over their third party service provider.

Corrective Actions – The Financial Services Business Office immediately requested additional controls be created by the third-party servicer to identify instances in which borrowers do not receive notification for in-school deferments. Our third-party servicer created additional controls on September 17, 2016, to catch error conditions going forward. The Financial Services Business Office has now implemented a monthly monitoring system of in-school deferments.

Anticipated Completion Date – October 1, 2016

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

2016-004: Student Financial Assistance Cluster – Special Tests: Enrollment Reporting

Catalog of Federal Assistance (CFDA) Number and Title: #84.063 Federal Pell Grant Program (FPL) #84.268 Federal Direct Student Loans (FDL)
Federal Agency Name: U.S. Department of Education
Pass-Through Entity Name (if applicable): N/A
Award Number: P063P152458 (FPL) P268K162458 (FDL)
University Project ID: 1002882 (FPL) 1002879 (FDL)
Award Year(s): July 1, 2015 – June 30, 2016

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

- One instance in which the student’s status change was not reported as of the correct effective date.
- Three instances where the student’s status change was not accurately reported.

The errors did not result in any known or likely questioned costs.

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

- Twelve instances in which the student’s status change was not reported as of the correct effective date.
- Eleven instances where the student’s status change was not accurately reported.

The errors did not result in any known or likely questioned costs.

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

Corrective Actions – To ensure timely and accurate submission of enrollment data, the Student Financial Aid Office (OSFA) and the Registrar’s Office will coordinate to monitor all students reported to the National Student Clearinghouse (NSC) who then reports to the National Student Loan Database System (NSLDS). For any issues found, there will be a follow up with the NSC to determine the best course of action so the issue will not continue to happen in future transactions. The determined last date of attendance for the summer, fall and spring all F’s students will be manually updated at the campus and program level on NSLDS, since it has been determined that a file of all F students is routinely overridden by the file for the current semester. If necessary, OSFA will manually update the NSLDS with the graduation date of summer, fall and spring graduates, as well as withdrawal students throughout the year. Additionally, the NSC’s annual audit report will be reviewed and any questions or concerns will be clarified with the NSC Audit Resource Center.

Anticipated Completion Date – August 20, 2016

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

2016-005: SNAP Cluster – Period of Availability; Financial Reporting

Catalog of Federal Assistance (CFDA) Number and Title: SNAP Cluster, #10.551 Supplemental Nutrition Assistance Program (SNAP)
Federal Agency Name: U.S. Department of Agriculture
Pass-Through Entity Name (if applicable): State of Wyoming, Wyoming Department of Family Services
Award Number: 101512SA1; 127202
University Project ID: 1001747A; 1001747B
Award Year(s): October 1, 2013 – September 30, 2014; October 1, 2014 – September 30, 2015

Condition/Context – Of the 25 expenditures selected for testing compliance with the period of availability provisions for the SNAP Cluster (CFDA #10.551), we noted the following:

- For the annual award period ending September 30, 2014, one expenditure in the amount of \$518 was charged to the award on September 30, 2015 via an expenditure correction. The total amount of expenditure corrections charged to this award after the period of availability were \$3,108. All expenditures were incurred prior to September 30, 2014.
- For the annual award period ending September 30, 2015, three expenditures in the amount of \$4,871 were charged to the award in December 2015 and February 2016. The total amount of expenditures charged to this award after the period of availability were \$137,526. All expenditures were incurred prior to September 30, 2015, with the exception of \$2,727, for which supporting documentation could not be provided.

Of the two draw requests selected for testing compliance with the financial reporting provisions for the SNAP Cluster (CFDA #10.551), we noted one instance where the expenditures reported on the draw request for the quarter ended September 30, 2015 were \$140,253 higher than the expenditures incurred per the University’s general ledger. In addition, the draw request was required to be filed by November 30, 2015 but was not filed until December 21, 2015. Of the remaining three requests filed in fiscal year 2016, there were no additional instances where the expenditures reported did not tie to supporting documentation. However, we noted that the June 30, 2015 draw request was not filed until August 18, 2015, which was four days past the 45-day filing deadline.

Recommendation – We recommend that the Office of Sponsored Programs, the SNAP Program Manager, and the Agricultural Business Office work together collectively to ensure that all parties responsible for grant administration are aware of all grant requirements. The Program Manager should implement additional controls to ensure that expenditures are incurred within the period of availability requirements, and that all draw requests filed with DFS are properly supported by the University’s general ledger and are filed timely. In addition, the Office of Sponsored Programs should continue with its implementation of controls to monitor and limit the number of expenditure corrections that occur.

Corrective Actions – The Office of Sponsored Programs will work closely with the SNAP Program Director and the College of Agriculture’s Business Office to ensure that grant requirements are clearly communicated and provide support to ensure that compliance requirements are met. The Office of Sponsored Programs will also review its procedures to ensure requests for reimbursement are supported by the general ledger with any variances properly documented and tracked to ensure compliance with Federal rules and regulations.

Anticipated Completion Date – December 31, 2016

Contact Person(s) – Jonnie Jenkins, Manager, Office of Sponsored Programs
Mindy Meuli, Director, SNAP Program

2016-006: SNAP Cluster – Performance Reporting

Catalog of Federal Assistance (CFDA) Number and Title: SNAP Cluster, #10.551 Supplemental Nutrition Assistance Program (SNAP)
Federal Agency Name: U.S. Department of Agriculture
Pass-Through Entity Name (if applicable): State of Wyoming, Wyoming Department of Family Services
Award Number: 102915JJ01
University Project ID: 1002959
Award Year(s): October 1, 2015 – September 30, 2016

Condition/Context – Of the four performance reports selected for testing compliance with the performance reporting provisions for the SNAP Cluster (CFDA #10.551), we noted one instance where supporting documentation could not be provided for the administrative expenditures table reported in section two the *Annual Report*. Only one report was required to be filed and there were no associated questioned costs.

Recommendation – We recommend that the SNAP Program Manager and the Agricultural Business Office work together collectively to ensure that expenditures reported in the *Annual Report* are properly supported by the University’s general ledger.

Corrective Actions – The SNAP Program Director and the College of Agriculture’s Business Office will work directly with the Office of Sponsored Programs to report any financial information. This information will come directly from the University’s financial system and will also ensure consistency with financial reports submitted by the Office of Sponsored Programs.

Anticipated Completion Date – December 31, 2016

Contact Person(s) – Jonnie Jenkins, Manager, Office of Sponsored Programs
Mindy Meuli, Director, SNAP Program