

University of Wyoming
(A Component Unit of the State of Wyoming)

Single Audit Reports and Schedule of Expenditures of Federal Awards

June 30, 2018

University of Wyoming
(A Component Unit of the State of Wyoming)
June 30, 2018

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University of Wyoming
(A Component Unit of the State of Wyoming)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

| <u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Entity or Other Identifying Number</u> | <u>Federal Expenditures</u> | <u>Amount Paid to Subrecipient</u> |
|---|----------------------------|--|-----------------------------|------------------------------------|
| Research and Development Cluster | | | | |
| <i>Department of Agriculture</i> | | | | |
| <i>Direct Awards</i> | | | | |
| Agricultural Research Basic and Applied Research | 10.001 | N/A | \$ 223,089 | \$ - |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | N/A | 148,378 | - |
| Wildlife Services | 10.028 | N/A | 4,263 | - |
| Federal-State Marketing Improvement Program | 10.156 | N/A | 16,412 | - |
| Cooperative Forestry Research | 10.202 | N/A | 276,745 | - |
| Payments to Agricultural Experiment Stations Under the Hatch Act | 10.203 | N/A | 1,723,256 | - |
| Homeland Security Agricultural | 10.304 | N/A | 83,742 | - |
| Organic Agriculture Research and Extension Initiative | 10.307 | N/A | 72,224 | - |
| Agriculture and Food Research Initiative (AFRI) | 10.310 | N/A | 531,589 | 168,717 |
| Crop Protection and Pest Management Competitive Grants Program | 10.329 | N/A | 90,350 | - |
| Alfalfa and Forage Research Program | 10.330 | N/A | 35,739 | - |
| Cooperative Extension Service | 10.500 | N/A | 1,972,296 | 11,664 |
| Norman E. Bourlag International Agricultural Science and Technology | 10.777 | N/A | 15,498 | - |
| Soil and Water Conservation | 10.902 | N/A | 563,426 | - |
| Soil Survey | 10.903 | N/A | 107,583 | - |
| Sustainable Rangelands Roundtable | 10.RD | 15-CS-11132421-157 | 21,461 | - |
| Comparing the Utility of eDNA and Visual Encounter Surveys for Amphibian Monitoring | 10.RD | 15-CS-11020603-015 | 13,614 | - |
| Synthesis and Modeling of Conifer Forest Regeneration After Mountain Pine Beetle Epidemics: The Role of Drought and Climate Change | 10.RD | 14-JV-1221634-103 | 1,800 | - |
| Fen Inventory Project | 10.RD | 15-CS-11021400-011 | 27,762 | - |
| USFS Thunder Basin Prairie Dog Situation Assessment | 10.RD | 15-CS-11020609-027 | 23,802 | - |
| Climbing Capacity Analysis and Outfitter-Guide Allocation for the Vedauwoo Recreation Area; Hunting Capacity Analysis and Outfitter-Guide Allocation for the Medicine Bow-Routt National Forest | 10.RD | 15-CS-11020605-055 | 19,589 | - |
| Tracing Pollution Sources and Pollution Hotspots with Nitrogen Isotopes | 10.RD | 16-CS-11011100-002 | 4,612 | - |
| Shoshone National Forest Biodiversity Studies | 10.RD | 16-CS-11021400-011 | 1,130 | - |
| Rare Plant Work on the Bighorn National Forest 2016 and 2017 | 10.RD | 16-CS-11020200-026 | 15,384 | - |
| Extent of Yellowstone Cutthroat Trout Hybridization with Rainbow Trout in the North Fork Shoshone River 2017-2018 | 10.RD | 17-CS-11021400-012 | 9,340 | - |
| Total Direct Awards | | | 6,003,084 | 180,381 |

University of Wyoming
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Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2018

| <u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Entity or Other Identifying Number</u> | <u>Federal Expenditures</u> | <u>Amount Paid to Subrecipient</u> |
|---|------------------------------------|--|---------------------------------|--|
| Research and Development Cluster (continued) | | | | |
| <i>Department of Agriculture (continued)</i> | | | | |
| <i>Pass Through Awards</i> | | | | |
| <i>South Dakota State University</i> | | | | |
| Agriculture Research Basic and Applied Research | 10.001 | 3TM612 | 12,685 | - |
| <i>Wyoming Department of Agriculture</i> | | | | |
| Specialty Crop Block Grant Program - Farm Bill | 10.170 | 22916PD001, 22416PD001, 14- SCBGP-WY-0056 | 44,606 | - |
| <i>Utah State University</i> | | | | |
| Sustainable Agriculture Research and Education | 10.215 | 150893-00001-272, 200592-441, 201207- 513 | 14,906 | - |
| Organic Agriculture Research and Extension Initiative | 10.307 | 14082301 | 93,623 | - |
| Cooperative Extension Service | 10.500 | 130677012 | 984 | (8,001) |
| Total Utah State University | | | 109,513 | (8,001) |
| <i>University of Delaware</i> | | | | |
| Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations | 10.250 | 59-6000-4-0064 | 34,493 | - |
| <i>Colorado State University</i> | | | | |
| Integrated Programs | 10.303 | G-13521-2 | 47 | - |
| Agriculture and Food Research Initiative (AFRI) | 10.310 | G-91600-1 | 126,698 | - |
| Total Colorado State University | | | 126,745 | - |
| <i>Montana State University</i> | | | | |
| Agriculture and Food Research Initiative (AFRI) | 10.310 | G104-16-W5256 | 3,596 | - |
| Crop Protection and Pest Management Competitive Grants Program | 10.329 | G205-17-W6336 | 7,463 | - |
| Total Montana State University | | | 11,059 | - |
| <i>Wyoming Department of Family Services</i> | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | 101616JJ01 | 1,315,411 | - |
| Total Pass Through Awards | | | 1,654,512 | (8,001) |
| Total Department of Agriculture | | | 7,657,596 | 172,380 |

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Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2018

| <u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Entity or Other Identifying Number</u> | <u>Federal Expenditures</u> | <u>Amount Paid to Subrecipient</u> |
|--|----------------------------|--|-----------------------------|------------------------------------|
| <u>Research and Development Cluster (continued)</u> | | | | |
| <i>Department of Commerce</i> | | | | |
| <i><u>Pass Through Awards</u></i> | | | | |
| <i>University Corporation for Atmospheric Research</i> | | | | |
| Hydrologic Research | 11.462 | Z17-20336 | 92,630 | - |
| <i>North Pacific Research Board</i> | | | | |
| Unallied Science Program | 11.472 | 1513 | 8,795 | - |
| <i>Total Department of Commerce</i> | | | <u>101,425</u> | <u>-</u> |
| <i>Department of Defense</i> | | | | |
| <i><u>Direct Awards</u></i> | | | | |
| Basic and Applied Scientific Research | 12.300 | N/A | 205,808 | - |
| Military Medical Research and Development | 12.420 | N/A | 64,531 | - |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630 | N/A | 95,510 | - |
| Research and Technology Development | 12.910 | N/A | 174,891 | - |
| Total Direct Awards | | | <u>540,740</u> | <u>-</u> |
| <i><u>Pass Through Awards</u></i> | | | | |
| <i>University of New Hampshire</i> | | | | |
| Seed Dispersal Networks and Novel Ecosystem Function in Hawaii | 12.RD | 15-043 | 81,504 | - |
| <i>3M Company (Canada)</i> | | | | |
| Military Medical Research and Development | 12.420 | W81XWH-15-2-0048 | 137,434 | - |
| <i>South Dakota School of Mines and Technology</i> | | | | |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630 | SDSMT-UWY 16-23 | 5,035 | - |
| <i>Total Pass Through Awards</i> | | | <u>223,973</u> | <u>-</u> |
| <i>Total Department of Defense</i> | | | <u>764,713</u> | <u>-</u> |

University of Wyoming
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Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2018

| <u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Entity or Other Identifying Number</u> | <u>Federal Expenditures</u> | <u>Amount Paid to Subrecipient</u> |
|--|----------------------------|--|-----------------------------|------------------------------------|
| <u>Research and Development Cluster (continued)</u> | | | | |
| <i>Department of the Interior</i> | | | | |
| <i>Direct Awards</i> | | | | |
| Agriculture on Indian Lands | 15.034 | N/A | 48,086 | - |
| Cultural and Paleontological Resources Management | 15.224 | N/A | 24,164 | - |
| Wild Horse and Burro Resource Management | 15.229 | N/A | 11,375 | - |
| Fish, Wildlife, and Plant Conservation Resource Management | 15.231 | N/A | 815,360 | 170,827 |
| Wildland Fire Research and Studies | 15.232 | N/A | 404 | - |
| Environmental Quality and Protection | 15.236 | N/A | 213,405 | - |
| Rangeland Resource Management | 15.237 | N/A | 35,278 | - |
| Challenge Cost Share | 15.238 | N/A | 11,270 | - |
| Cultural Resources Management | 15.511 | N/A | 12,017 | - |
| Fish and Wildlife Management Assistance | 15.608 | N/A | 156,570 | - |
| Endangered Species Conservation - Recovery Implementation Funds | 15.657 | N/A | 73 | - |
| Assistance to State Water Resources Research Institutes | 15.805 | N/A | 72,933 | - |
| U.S. Geological Survey Research and Data Collection | 15.808 | N/A | 104,832 | - |
| Cooperative Research Units | 15.812 | N/A | 197,887 | - |
| Cooperative Research and Training Programs - Resources of the National Park System | 15.945 | N/A | | |
| Developing an Inventory and Monitoring Framework of Herbaceous Riparian Wetlands in the National Trails Management Corridor of the Upper Sweetwater River Basin, Wyoming | 15.RD | L16PX01385 | 324,508 | 33,791 |
| | | | 4,536 | - |
| Total Direct Awards | | | 2,032,698 | 204,618 |
| <i>Pass Through Awards</i> | | | | |
| <i>Western Association of Fish and Wildlife Agencies</i> | | | | |
| Fish, Wildlife and Plant Conservation Resource Management | 15.231 | SBSI-C-18-01 | 2,234 | - |
| <i>Colorado State University</i> | | | | |
| Wildland Fire Research and Studies | 15.232 | G-09352-2 | 2,648 | - |
| <i>Wyoming Department of Environmental Quality</i> | | | | |
| Abandoned Mine Land Reclamation (AMLR) | 15.252 | 061712SA7 | 145,770 | - |
| <i>Wyoming Game and Fish Department</i> | | | | |
| Sport Fish Restoration | 15.605 | 002633, 002246, 002102 | 88,543 | - |
| Wildlife Restoration and Basic Hunter Education | 15.611 | 002364, 002581, 002585, 002641, 002632, 002595, 001609, 001203, 001816, 002066 | 587,026 | - |
| State Wildlife Grants | 15.634 | 002759, 002445, 002630, 002629, 002266, 002267, 002265, 002433, 002479 | 451,362 | - |
| Total Wyoming Game and Fish Department | | | 1,126,931 | - |

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Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2018

| <u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Entity or Other Identifying Number</u> | <u>Federal Expenditures</u> | <u>Amount Paid to Subrecipient</u> |
|--|----------------------------|--|-----------------------------|------------------------------------|
| <u>Research and Development Cluster (continued)</u> | | | | |
| <i>Department of the Interior (continued)</i> | | | | |
| <i><u>Pass Through Awards (continued)</u></i> | | | | |
| <i>University of Nevada - Reno</i> | | | | |
| Fish and Wildlife Management Assistance | 15.608 | UNR-17-45 | 18,292 | - |
| <i>Western Association of Fish and Wildlife Agencies</i> | | | | |
| Adaptive Science | 15.670 | SBSI-C-17-06 | 30,412 | - |
| <i>America View, Inc.</i> | | | | |
| National Land Remote Sensing Education Outreach and Research | 15.815 | 05262017REV001 | 17,974 | - |
| Total Pass Through Awards | | | <u>1,344,261</u> | <u>-</u> |
| <i>Total Department of the Interior</i> | | | <u>3,376,959</u> | <u>204,618</u> |
| <i>Department of Transportation</i> | | | | |
| <i><u>Direct Awards</u></i> | | | | |
| Highway Training and Education | 20.215 | N/A | 57,755 | - |
| Total Direct Awards | | | <u>57,755</u> | <u>-</u> |
| <i><u>Pass Through Awards</u></i> | | | | |
| <i>Wyoming Department of Transportation</i> | | | | |
| Highway Planning and Construction | 20.205 | RS08216, RS02217, RS06217, RS05215, RS02216, RS03216, RS05216, RS07216, RS06216, LTAP0217, RS01217, RS05217, RS04217, RS03217, RS09217, RS08217, RS02218, RS06218, | | |
| Highway Research and Development Program | 20.200 | RS08218 | 681,614 | 3,748 |
| Total Wyoming Department of Transportation | | None provided | <u>145,278</u> | <u>-</u> |
| | | | 826,892 | 3,748 |
| <i>North Dakota State University</i> | | | | |
| University Transportation Centers Program | 20.701 | FAR0023136 | 281,660 | - |
| Total Pass Through Awards | | | <u>1,108,552</u> | <u>3,748</u> |
| <i>Total Department of Transportation</i> | | | <u>1,166,307</u> | <u>3,748</u> |
| <i>National Aeronautics and Space Administration</i> | | | | |
| <i><u>Direct Awards</u></i> | | | | |
| Science | 43.001 | N/A | 593,964 | 15,568 |
| Aeronautics | 43.002 | N/A | 64,261 | - |
| Education | 43.008 | N/A | 942,601 | - |
| Mixed-phase Cloud Property and Process Study with CloudSat, CALIPSO and other A-train Measurements | 43.RD | NNX13AQ41G | 4,322 | - |
| Total Direct Awards | | | <u>1,605,148</u> | <u>15,568</u> |

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Year Ended June 30, 2018

| <u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Entity or Other Identifying Number</u> | <u>Federal Expenditures</u> | <u>Amount Paid to Subrecipient</u> |
|---|----------------------------|--|-----------------------------|------------------------------------|
| Research and Development Cluster (continued) | | | | |
| <i>National Aeronautics and Space Administration (continued)</i> | | | | |
| <i>Pass Through Awards</i> | | | | |
| <i>Jet Propulsion Laboratory</i> | | | | |
| Science | 43.001 | 1536285 | 114,851 | - |
| <i>Planetary Science Institute</i> | | | | |
| Science | 43.001 | 1307, 1443 | 30,251 | - |
| <i>Smithsonian Astrophysical Observatory</i> | | | | |
| Science | 43.001 | GO4-15136X | 15,988 | - |
| <i>University of Colorado, Boulder</i> | | | | |
| Science | 43.001 | 1554876 | 10,901 | - |
| <i>Institute of Museum & Library Services</i> | | | | |
| Aeronautics | 43.002 | A18-0139-S003 | 33,037 | - |
| <i>Dartmouth College</i> | | | | |
| Unveiling Hidden Black Holes in the Cosmic Web: Dark Matter Halos of WISE Quasars from Planck CMB Lensing | 43.RD | R920 | 126,389 | - |
| <i>Space Telescope Science Institute</i> | | | | |
| The Young Star Groups in Dwarf Galaxies | 43.RD | HST-AR-14285.002-A | 3,538 | - |
| Total Pass Through Awards | | | 334,955 | - |
| Total National Aeronautics and Space Administration | | | 1,940,103 | 15,568 |
| National Science Foundation | | | | |
| <i>Direct Awards</i> | | | | |
| Engineering Grants | 47.041 | N/A | 285,774 | 2,983 |
| Mathematical and Physical Sciences | 47.049 | N/A | 925,729 | - |
| Geosciences | 47.050 | N/A | 3,903,672 | 47,041 |
| Computer and Information Science and Engineering | 47.070 | N/A | 457,700 | - |
| Biological Sciences | 47.074 | N/A | 2,402,475 | 854,476 |
| Social, Behavioral, and Economic Sciences | 47.075 | N/A | 108,573 | - |
| Education and Human Resources | 47.076 | N/A | 1,034,591 | 53,245 |
| Polar Programs | 47.078 | N/A | 61,711 | - |
| Office of International Science and Engineering | 47.079 | N/A | 1,162,736 | 69,586 |
| Office of Integrative Activities | 47.083 | N/A | 1,118,212 | - |
| 2017 Intergovernmental Personnel Act Assignment Agreement | 47.RD | 12212016JJ02 | 130,401 | - |
| 2017-18 Intergovernmental Personnel Act Assignment Agreement | 47.RD | EAR-1518401-003 | 30,168 | - |
| Total Direct Awards | | | 11,621,742 | 1,027,331 |

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| <u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Entity or Other Identifying Number</u> | <u>Federal Expenditures</u> | <u>Amount Paid to Subrecipient</u> |
|--|----------------------------|--|-----------------------------|------------------------------------|
| Research and Development Cluster (continued) | | | | |
| <i>National Science Foundation (continued)</i> | | | | |
| <i>Pass Through Awards</i> | | | | |
| <i>University of Colorado, Boulder</i> | | | | |
| Engineering Grants | 47.041 | PO 1000902001 | 13,521 | - |
| <i>University of Utah</i> | | | | |
| Engineering Grants | 47.041 | 10040381-UW | 25,301 | - |
| <i>National Radio Astronomy Observatory</i> | | | | |
| Mathematical and Physical Sciences | 47.049 | 359390 | 11,060 | - |
| <i>Texas A&M University</i> | | | | |
| Mathematical and Physical Sciences | 47.049 | 02-S170221 | 20,007 | - |
| <i>Carnegie Mellon University</i> | | | | |
| Mathematical and Physical Sciences | 47.049 | 1122454-373099 | 5,272 | - |
| Computer and Information Science and Engineering | 47.070 | 1122007-370694 | 21,552 | - |
| Total Carnegie Mellon University | | | 26,824 | - |
| <i>Association of Universities for Research and Astronomy</i> | | | | |
| Mathematical and Physical Sciences | 47.049 | N67286C-N | 10,867 | - |
| <i>National Center for Atmospheric Research</i> | | | | |
| Geosciences | 47.050 | Z15-16886 | 64,681 | - |
| <i>University of California</i> | | | | |
| Geosciences | 47.050 | F100GRA293, EAR-1331939-UWYO | 57,412 | - |
| <i>University of Texas at Austin</i> | | | | |
| Geosciences | 47.050 | UTA13-000849 | 7,363 | - |
| <i>University of Minnesota</i> | | | | |
| Geosciences | 47.050 | A003176709 | 18,440 | - |
| <i>Columbia University</i> | | | | |
| Geosciences | 47.050 | 25(GG00393) | 13,181 | - |
| <i>University of Illinois at Urbana-Champaign</i> | | | | |
| Computer and Information Science and Engineering | 47.070 | 15830 | 10,287 | - |
| <i>Colorado State University</i> | | | | |
| Biological Sciences | 47.074 | G-35867-1 | 6,124 | - |
| Education and Human Resources | 47.076 | G-46373-13 | 34,747 | - |
| Total Colorado State University | | | 40,871 | - |

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| <u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Entity or Other Identifying Number</u> | <u>Federal Expenditures</u> | <u>Amount Paid to Subrecipient</u> |
|--|----------------------------|--|-----------------------------|------------------------------------|
| Research and Development Cluster (continued) | | | | |
| <i>National Science Foundation (continued)</i> | | | | |
| <i>Pass Through Awards (continued)</i> | | | | |
| <i>Tibbets, Teresa</i> | | | | |
| Biological Sciences | 47.074 | 082905UW1 | 78 | - |
| <i>Arizona State University</i> | | | | |
| Biological Sciences | 47.074 | 15-573 | 5,151 | - |
| <i>Cold Spring Harbor Laboratory</i> | | | | |
| Biological Sciences | 47.074 | 920728-SV, 52160113, 52160213, | 5,337 | - |
| <i>Dartmouth College</i> | | | | |
| Biological Sciences | 47.074 | 837R166 | 30,403 | - |
| <i>University of California, Berkeley</i> | | | | |
| Biological Sciences | 47.074 | 00008859 | 3,577 | - |
| <i>Esal LLC</i> | | | | |
| Social, Behavioral, and Economic Sciences | 47.075 | 11012017REV002 | 31,277 | - |
| <i>Temple University</i> | | | | |
| Education and Human Resources | 47.076 | 259858-UWY | 138,108 | - |
| <i>Montana State University</i> | | | | |
| Office of Integrative Activities | 47.083 | G138-17-W6274 | 458,762 | - |
| <i>Jackson State University</i> | | | | |
| Office of Integrative Activities | 47.083 | 2016-633196UM | 396,453 | - |
| Total Pass Through Awards | | | <u>1,388,961</u> | <u>-</u> |
| <i>Total National Science Foundation</i> | | | <u>13,010,703</u> | <u>1,027,331</u> |
| Environmental Protection Agency | | | | |
| <i>Direct Awards</i> | | | | |
| Regional Wetland Program Development Grants | 66.461 | N/A | 108,843 | - |
| Science to Achieve Results (STAR) Research Program | 66.509 | N/A | 67,630 | - |
| Total Direct Awards | | | <u>176,473</u> | <u>-</u> |
| <i>Pass Through Awards</i> | | | | |
| <i>Wyoming Department of Agriculture</i> | | | | |
| Performance Partnership Grants | 66.605 | BG96825016-0, BG96825016-1 | 13,983 | - |
| Total Pass Through Awards | | | <u>13,983</u> | <u>-</u> |
| <i>Total Environmental Protection Agency</i> | | | <u>190,456</u> | <u>-</u> |

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Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2018

| <u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Entity or Other Identifying Number</u> | <u>Federal Expenditures</u> | <u>Amount Paid to Subrecipient</u> |
|---|----------------------------|--|-----------------------------|------------------------------------|
| <u>Research and Development Cluster (continued)</u> | | | | |
| <i>Department of Energy</i> | | | | |
| <i>Direct Awards</i> | | | | |
| Office of Science Financial Assistance Program | 81.049 | N/A | 2,037,790 | 219,874 |
| Renewable Energy Research and Development | 81.087 | N/A | 225,227 | - |
| Fossil Energy Research and Development | 81.089 | N/A | 2,150,767 | 750,107 |
| Total Direct Awards | | | 4,413,784 | 969,981 |
| <i>Pass Through Awards</i> | | | | |
| <i>University of Washington, Seattle</i> | | | | |
| Office of Science Financial Assistance Program | 81.049 | UWSC10123 | 4,052 | - |
| <i>UT-Battelle LLC</i> | | | | |
| Office of Science Financial Assistance Program | 81.049 | 4000145385 | 79,338 | - |
| <i>State University of New York</i> | | | | |
| Office of Science Financial Assistance Program | 81.049 | 16-22 | 68,451 | - |
| <i>Western Research Institute</i> | | | | |
| Conservation Research and Development | 81.086 | UW17-10G663 | 50,235 | - |
| <i>West Virginia University</i> | | | | |
| Renewable Energy Research and Development | 81.087 | 10-733-UW-2 | 305,392 | - |
| <i>Pennsylvania State University</i> | | | | |
| Fossil Energy Research and Development | 81.089 | 5526-UW-DOE-6825 | 189,545 | - |
| <i>Southern States Energy Board</i> | | | | |
| Fossil Energy Research and Development | 81.089 | SSEB-ECO2S-940-UWY-2017-001 | 103,267 | - |
| <i>Battelle Energy Alliance</i> | | | | |
| Nuclear Energy Research, Development and Demonstration | 81.121 | 157819 | 22,642 | - |
| <i>University of Colorado</i> | | | | |
| Advanced Research Projects Agency - Energy | 81.135 | 1553524 | 172,592 | - |
| <i>Battelle Memorial Institute - Pacific Northwest Division</i> | | | | |
| Wildfires and Regional Climate Variability, Mechanisms, Modeling and Prediction | 81.RD | 219528 | 101,389 | - |
| Wildfires and Regional Climate Variability, Mechanisms, Modeling and Prediction 1 | 81.RD | HRRR018 | 39,512 | - |
| Total Battelle Memorial Institute - Pacific Northwest Division | | | 140,901 | - |
| <i>Lawrence Berkeley National Laboratory</i> | | | | |
| Measurement-Based Stability Assessment - Real Time Measurement | 81.RD | 7248680 | 10,593 | - |
| Quality Assurance and Data Reduction for the Beijing-Arizona Sky Survey (BASS) | 81.RD | 7283082 | 11,119 | - |
| Total Lawrence Berkeley National Laboratory | | | 21,712 | - |
| Total Pass Through Awards | | | 1,158,127 | - |
| Total Department of Energy | | | 5,571,911 | 969,981 |

University of Wyoming
(A Component Unit of the State of Wyoming)
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2018

| <u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Entity or Other Identifying Number</u> | <u>Federal Expenditures</u> | <u>Amount Paid to Subrecipient</u> |
|--|----------------------------|---|-----------------------------|------------------------------------|
| <u>Research and Development Cluster (continued)</u> | | | | |
| <i>Department of Education</i> | | | | |
| <i> <u>Pass Through Awards</u></i> | | | | |
| <i> Wyoming Department of Education</i> | | | | |
| Special Education Grants to States | 84.027A | None provided | 505,959 | - |
| Total Pass Through Awards | | | 505,959 | - |
| Total Department of Education | | | 505,959 | - |
| <i>Department of Health and Human Services</i> | | | | |
| <i> <u>Direct Awards</u></i> | | | | |
| Research Infrastructure Programs | 93.351 | N/A | 171,207 | 83,507 |
| Nurse Education, Practice Quality and Retention Grants | 93.359 | N/A | 353,444 | - |
| Cardiovascular Diseases Research | 93.837 | N/A | 445,612 | 154,213 |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | N/A | 73,720 | - |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | N/A | 535,746 | - |
| Allergy and Infectious Diseases Research | 93.855 | N/A | 574,236 | 32,396 |
| Biomedical Research and Research Training | 93.859 | N/A | 3,411,481 | 203,937 |
| Child Health and Human Development Extramural Research | 93.865 | N/A | 1,510,366 | 193,725 |
| Aging Research | 93.866 | N/A | 132,513 | - |
| Total Direct Awards | | | 7,208,325 | 667,778 |
| <i> <u>Pass Through Awards</u></i> | | | | |
| <i> Colorado State University</i> | | | | |
| Occupational Safety and Health Program | 93.262 | G-41102-1 | 14,858 | - |
| <i> Washington State University</i> | | | | |
| Drug Abuse and Addiction Research Programs | 93.279 | 1R01DA040965 | 146,009 | - |
| <i> Wyoming Department of Health</i> | | | | |
| Medical Assistance Program | 93.778 | 010614JJ01 | 271,509 | - |
| <i> University of Nevada, Las Vegas</i> | | | | |
| Biomedical Research and Research Training | 93.859 | 18-22QR-UW-MSRP-01, 18-22QR-UW-PG73, 18-22QR-UW-MSRP-02, 18-22QN-UW-05-BS | 181,802 | - |
| <i> University of Texas Health Science Center at San Antonio</i> | | | | |
| Child Health and Human Development Extramural Research | 93.865 | 160540, 160538 | 22,781 | - |
| Total Pass Through Awards | | | 636,959 | - |
| Total Department of Health and Human Services | | | 7,845,284 | 667,778 |
| Total Research and Development Cluster | | | 42,131,416 | 3,061,404 |

University of Wyoming
(A Component Unit of the State of Wyoming)
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2018

| <u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Entity or Other Identifying Number</u> | <u>Federal Expenditures</u> | <u>Amount Paid to Subrecipient</u> |
|---|----------------------------|---|-----------------------------|------------------------------------|
| Department of Agriculture | | | | |
| <i>Direct Awards</i> | | | | |
| Higher Education - Institution Challenge Grants Program | 10.217 | N/A | 4,791 | - |
| Crop Insurance Education in Targeted States | 10.458 | N/A | 258,361 | 133,542 |
| Cooperative Extension Service | 10.500 | N/A | 60,147 | - |
| Soil and Water Conservation | 10.902 | N/A | 1,067 | - |
| Conservation Stewardship Program | 10.924 | N/A | 18,949 | - |
| Broad Scale Floristic Inventory of the Clearwater Unit of the Nez Perce- Clearwater National Forest, Idaho | 10.U01 | 15-CS-11011700-048 | 7,437 | - |
| Black Hills Forest Archaeological Repository Curatorial Services | 10.U02 | 16-CS-11020300-055 | 8,507 | - |
| Bighorn National Forest East Tensleep Creek Trail Construction | 10.U03 | 16-PA-11020200-009 | 5,570 | - |
| Regional Lodgepole Pine Community Study | 10.U04 | 17-CS-11020000-038 | 1,811 | - |
| 2017 Bridger Teton Trail Project - Greys River Trail Work | 10.U05 | 17-PA-11040303-026 | 9,216 | - |
| Total Direct Awards | | | 375,856 | 133,542 |
| <i>Pass Through Awards</i> | | | | |
| <i>Wyoming Department of Agriculture</i> | | | | |
| Specialty Crop Block Grant Program - Farm Bill | 10.170 | 021616JJ03, 021616JJ02, 16- SCBGP-WY-0023, 05112017REV001, 14-SCBGP-WY-0056, 040615JJ03, 040615JJ01 | 59,868 | - |
| <i>Wyoming Department of Education</i> | | | | |
| Specialty Crop Block Grant Program - Farm Bill | 10.170 | 021616JJ03 | 420 | - |
| <i>Utah State University</i> | | | | |
| Sustainable Agriculture Research and Education | 10.215 | 140867009-354, 150893-00001-226, 150893-00001-231, 200592-00001-317 | 269,954 | 16,470 |
| <i>Kansas State University</i> | | | | |
| Homeland Security Agricultural | 10.304 | S17051 | 10,822 | - |
| Cooperative Extension Service | 10.500 | S18087, S17104 | 18,773 | - |
| Total Kansas State University | | | 29,595 | - |
| <i>University of California, Davis</i> | | | | |
| Crop Protection and Pest Management Competitive Grants Program | 10.329 | SA14-2309-32 | 29,975 | - |
| SNAP Cluster | | | | |
| <i>Wyoming Department of Family Services</i> | | | | |
| Supplemental Nutrition Assistance Program | 10.551 | 141089 | 477,721 | - |
| Total SNAP Cluster | | | 477,721 | - |
| Total Pass Through Awards | | | 867,533 | 16,470 |
| Total Department of Agriculture | | | 1,243,389 | 150,012 |

University of Wyoming
(A Component Unit of the State of Wyoming)
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2018

| <u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Entity or Other Identifying Number</u> | <u>Federal Expenditures</u> | <u>Amount Paid to Subrecipient</u> |
|---|----------------------------|--|-----------------------------|------------------------------------|
| Department of Commerce | | | | |
| <i>Direct Awards</i> | | | | |
| Economic Development Technical Assistance | 11.303 | N/A | 102,734 | - |
| Manufacturing Extension Partnership | 11.611 | N/A | 449,461 | - |
| Total Direct Awards | | | 552,195 | - |
| Total Department of Commerce | | | 552,195 | - |
| Department of Defense | | | | |
| <i>Direct Awards</i> | | | | |
| Procurement Technical Assistance For Business Firms | 12.002 | N/A | 195,021 | - |
| Total Department of Defense | | | 195,021 | - |
| Department of the Interior | | | | |
| <i>Direct Awards</i> | | | | |
| Cultural and Paleontological Resources Management | 15.224 | N/A | 46,288 | - |
| Rangeland Resource Management | 15.237 | N/A | 50,236 | - |
| Migratory Bird Monitoring, Assessment and Conservation | 15.655 | N/A | 8,453 | - |
| Cooperative Research and Training Programs - Resources of the National Park System | 15.945 | N/A | 40,323 | - |
| Socioeconomic Reports for BLM Casper Field Office and BLM Arizona Colorado River District | 15.U01 | L14PX01859 | 16,367 | - |
| Total Direct Awards | | | 161,667 | - |
| <i>Pass Through Awards</i> | | | | |
| <i>Wyoming State Parks and Cultural Resources</i> | | | | |
| Fisheries and Aquatic Resources Management | 15.244 | 01132017JJ01 | 90,554 | - |
| <i>Wyoming Department of Environmental Quality</i> | | | | |
| Abandoned Mine Land Reclamation (AMLR) | 15.252 | 092211SA1 61416PD001 | 536,727 | - |
| Fish and Wildlife Cluster | | | | |
| <i>Wyoming Game and Fish Department</i> | | | | |
| Sport Fish Restoration | 15.605 | 002633 | 8,805 | - |
| <i>California Department of Fish and Wildlife</i> | | | | |
| Wildlife Restoration and Basic Hunter Education | 15.611 | P1580002 | 107,354 | - |
| <i>Total Fish and Wildlife Cluster</i> | | | 116,159 | - |
| <i>Wyoming Game and Fish Department</i> | | | | |
| Fish and Wildlife Management Assistance | 15.608 | 002238 | 8,833 | - |
| Wildlife Conservation and Restoration | 15.625 | 002525 | 17,718 | - |
| Total Wyoming Game and Fish Department | | | 26,551 | - |
| <i>Wyoming State Geological Survey</i> | | | | |
| National Cooperative Geologic Mapping | 15.810 | 11282017REV001 | 30,242 | - |
| <i>California Department of Fish and Wildlife</i> | | | | |
| Potential Population Size of Sierra Nevada Bighorn Sheep | 15.U02 | P1560014 | 99,939 | - |
| Total Pass Through Awards | | | 900,172 | - |
| Total Department of the Interior | | | 1,061,839 | - |

University of Wyoming
(A Component Unit of the State of Wyoming)
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2018

| <u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Entity or Other Identifying Number</u> | <u>Federal Expenditures</u> | <u>Amount Paid to Subrecipient</u> |
|---|----------------------------|--|-----------------------------|------------------------------------|
| Department of Justice | | | | |
| <i>Direct Awards</i> | | | | |
| State Justice Statistics Program for Statistical Analysis Centers | 16.550 | N/A | 32,321 | - |
| Total Department of Justice | | | 32,321 | - |
| Department of Transportation | | | | |
| <i>Pass Through Awards</i> | | | | |
| Highway Planning and Construction Cluster | | | | |
| <i>Wyoming Department of Transportation</i> | | | | |
| Highway Planning and Construction | 20.205 | RS05214, 022817JJ01, HRRR018, LTAP0218, | 227,772 | - |
| <i>Total Highway Planning and Construction Cluster</i> | | | 227,772 | - |
| <i>Wyoming Department of Transportation</i> | | | | |
| Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research | 20.505 | FT16075 | 5,979 | - |
| Formula Grants for Rural Areas | 20.509 | 5311-18-TA-02, 5311-17-FTA-02 | 1,147,904 | - |
| Total Wyoming Department of Transportation | | | 1,153,883 | - |
| Highway Safety Cluster | | | | |
| <i>Wyoming Association of Sheriffs and Chiefs of Police</i> | | | | |
| National Priority Safety Programs | 20.616 | 121616KP01, 11292017REV002 | 2,045 | - |
| <i>Total Highway Safety Cluster</i> | | | 2,045 | - |
| <i>Wyoming Office of Homeland Security</i> | | | | |
| Interagency Hazardous Materials Public Sector Training and Planning Grants | 20.703 | 17-DOT-UWY-HM- HMP17 HM-HMP- 0562-16-01-00 | 25,333 | - |
| Total Pass Through Awards | | | 1,409,033 | - |
| Total Department of Transportation | | | 1,409,033 | - |
| National Aeronautics and Space Administration | | | | |
| <i>Direct Awards</i> | | | | |
| Education | 43.008 | N/A | 283,102 | - |
| Total National Aeronautics and Space Administration | | | 283,102 | - |
| National Endowment for the Humanities | | | | |
| <i>Direct Awards</i> | | | | |
| Promotion of the Arts Grants to Organizations and Individuals | 45.024 | N/A | 15,228 | - |
| Promotion of the Humanities Challenge Grants | 45.130 | N/A | 18,352 | - |
| Museums for America | 45.301 | N/A | 555 | - |
| Total Direct Awards | | | 34,135 | - |

University of Wyoming
(A Component Unit of the State of Wyoming)
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2018

| <u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Entity or Other Identifying Number</u> | <u>Federal Expenditures</u> | <u>Amount Paid to Subrecipient</u> |
|---|----------------------------|--|-----------------------------|------------------------------------|
| National Endowment for the Humanities (continued) | | | | |
| <i>Pass Through Awards</i> | | | | |
| <i>Wyoming Arts Council</i> | | | | |
| Promotion of the Arts Partnership Agreements | 45.025 | 11302017REV001, 12042017REV001, 11132017REV001, 10102017REV001, 10112017REV001 | 32,564 | - |
| <i>Wyoming Humanities Council</i> | | | | |
| Promotion of the Humanities Federal/State Partnership | 45.129 | 031-17 | 750 | - |
| Total Pass Through Awards | | | 33,314 | - |
| Total National Endowment for the Humanities | | | 67,449 | - |
| Small Business Administration | | | | |
| <i>Direct Awards</i> | | | | |
| Small Business Development Centers | 59.037 | N/A | 928,684 | - |
| Federal and State Technology Partnership Program | 59.058 | N/A | 50,647 | - |
| Total Direct Awards | | | 979,331 | - |
| <i>Pass Through Awards</i> | | | | |
| <i>Wyoming Business Council</i> | | | | |
| State Trade Expansion | 59.061 | 157810, 157806 | 21,768 | - |
| Total Pass Through Awards | | | 21,768 | - |
| Total Small Business Administration | | | 1,001,099 | - |
| Department of Veteran's Affairs | | | | |
| <i>Pass Through Awards</i> | | | | |
| <i>Albany County</i> | | | | |
| VA Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces | 64.034 | 12062016REV001, 12062017REV001 | 64,982 | 22,750 |
| Total Department of Veteran's Affairs | | | 64,982 | 22,750 |
| Environmental Protection Agency | | | | |
| <i>Pass Through Awards</i> | | | | |
| <i>Wyoming Department of Agriculture</i> | | | | |
| Performance Partnership Grants | 66.605 | BG96825016-0 | 5,224 | - |
| Total Environmental Protection Agency | | | 5,224 | - |
| Department of Energy | | | | |
| <i>Pass Through Awards</i> | | | | |
| <i>Wyoming Department of Education</i> | | | | |
| National Instructional Materials Access Center (NIMAC): Accessible Educational Materials (2017) | 81.027A | 02092017REV002 | 50,864 | - |
| Total Department of Energy | | | 50,864 | - |

University of Wyoming
(A Component Unit of the State of Wyoming)
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2018

| <u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Entity or Other Identifying Number</u> | <u>Federal Expenditures</u> | <u>Amount Paid to Subrecipient</u> |
|---|----------------------------|---|-----------------------------|------------------------------------|
| Department of Education | | | | |
| <i>Direct Awards</i> | | | | |
| Student Financial Assistant Cluster | | | | |
| Federal Supplemental Educational Opportunity Grants (FSEOG) | 84.007 | N/A | 391,469 | - |
| Federal Work-Study Program | 84.033 | N/A | 465,317 | - |
| Federal Perkins Loan Program | 84.038 | N/A | 6,716,543 | - |
| Federal Pell Grant Program | 84.063 | N/A | 9,485,814 | - |
| Federal Direct Student Loans | 84.268 | N/A | 41,352,702 | - |
| Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) | 84.379 | N/A | | - |
| | | | 12,291 | - |
| <i>Total Student Financial Assistant Cluster</i> | | | 58,424,136 | - |
| TRIO Cluster | | | | |
| TRIO - Student Support Services | 84.042A | N/A | 375,757 | - |
| TRIO - Upward Bound | 84.047A | N/A | 404,584 | - |
| TRIO - Upward Bound | 84.047M | N/A | 287,524 | - |
| TRIO - Educational Opportunity Centers | 84.066 | N/A | 114,841 | - |
| TRIO - Educational Opportunity Centers | 84.066A | N/A | 673,430 | - |
| TRIO - McNair Post-Baccalaureate Achievement | 84.217A | N/A | 281,463 | - |
| | | | 2,137,599 | - |
| Gaining Early Awareness and Readiness for Undergraduate Programs | 84.334S | N/A | 3,393,695 | 2,572,845 |
| Total Direct Awards | | | 63,955,430 | 2,572,845 |
| <i>Pass Through Awards</i> | | | | |
| <i>Wyoming Department of Education</i> | | | | |
| Mathematics and Science Partnerships | 84.366B | 1601506MSPA0, 17015017MSPP0A0, 1601506MSPA2, 17015017MSPP0A1 | 156,870 | 13,000 |
| <i>Center for Civic Education & National Writing Project</i> | | | | |
| Supporting Effective Instruction State Grants | 84.367D | U367D150010 | 48,499 | - |
| Total Pass Through Awards | | | 205,369 | 13,000 |
| Total Department of Education | | | 64,160,799 | 2,585,845 |
| Department of Health and Human Services | | | | |
| <i>Direct Awards</i> | | | | |
| Health Center Program Cluster | | | | |
| Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) | 93.224 | N/A | 906,357 | - |
| | | | 906,357 | - |
| ACL Assistive Technology | 93.464 | N/A | 363,314 | - |
| Family to Family Health Information Centers | 93.504 | N/A | 85,610 | 8,001 |
| University Centers for Excellence in Developmental Disabilities Education, Research, and Service | 93.632 | N/A | 436,175 | - |
| PPHF Geriatric Education Centers | 93.969 | N/A | 737,162 | 108,218 |
| Total Direct Awards | | | 2,528,618 | 116,219 |

University of Wyoming
(A Component Unit of the State of Wyoming)
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2018

| <u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Entity or Other Identifying Number</u> | <u>Federal Expenditures</u> | <u>Amount Paid to Subrecipient</u> |
|---|------------------------------------|--|---------------------------------|--|
| Department of Health and Human Services | | | | |
| <i>Pass Through Awards</i> | | | | |
| <i>Wyoming Department of Health</i> | | | | |
| Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services | 93.043 | DD-2018-01 | 26,300 | - |
| Maternal, Infant, and Early Childhood Home Visiting Cluster | | | | |
| <i>University of Maryland, Baltimore County</i> | | | | |
| Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program | 93.505 | 0000018182 | 17,293 | - |
| <i>Total Maternal, Infant, and Early Childhood Home Visiting Cluster</i> | | | 17,293 | - |
| <i>University of Washington, Seattle</i> | | | | |
| Area Health Education Centers | 93.107 | 755331 | 34,188 | - |
| <i>State of Oregon</i> | | | | |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | 132917 | 305,513 | 129,091 |
| <i>Mountain-Pacific Quality Health Foundation</i> | | | | |
| Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations | 93.779 | 132917 | 99,463 | - |
| <i>Wyoming Department of Health</i> | | | | |
| Opioid STR | 93.788 | 01302018REV001 | 45,010 | - |
| Assistance Programs for Chronic Disease Prevention and Control | 93.945 | 6616PD001 | 20,953 | - |
| Block Grants for Community Mental Health Services | 93.958 | 01302018REV001 | 1,350 | - |
| Total Wyoming Department of Health | | | 67,313 | - |
| <i>University of Utah</i> | | | | |
| Medical Library Assistance | 93.879 | 10039576-06 | 69,764 | - |
| Total Pass Through Awards | | | 619,834 | 129,091 |
| Total Department of Health and Human Services | | | 3,148,452 | 245,310 |
| Corporation of National and Community Service | | | | |
| <i>Pass Through Awards</i> | | | | |
| <i>Serve Wyoming</i> | | | | |
| AmeriCorps | 94.006 | 16AC179052, 17AC189526 | 187,850 | - |
| Total Corporation of National and Community Service | | | 187,850 | - |
| Department of Homeland Security | | | | |
| <i>Pass Through Awards</i> | | | | |
| <i>Wyoming Office of Homeland Security</i> | | | | |
| Homeland Security Grant Program | 97.067 | EMW-2015-SS-00037 | 59,001 | - |
| Total Department of Homeland Security | | | 59,001 | - |
| Total Federal Awards | | | \$ 115,654,036 | \$ 6,065,321 |

University of Wyoming
(A Component Unit of the State of Wyoming)

Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

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, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* 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 position or cash flows of the University.

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 in the U.S. Office of Management and Budget Circular A-21, *Cost Principles for Educational Institutions*, or the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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. The University has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance as the University either uses its negotiated indirect cost rate or the indirect cost rate agreed upon through the grant agreement.

3. Federal Loan Funds – Not Subject to Compliance

The University has certain federal student loan funds not subject to continuing compliance requirements, such as the Federal Direct Student Loans. Since there are no continuing compliance requirements other than required loan payments, the outstanding loan balances have not been included in the Schedule. New loans made during the year under this program are included in the Schedule.

4. Federal Loan Funds – Subject to Further Compliance

The federal loan programs listed subsequently are administered directly by the University, and balances and transactions relating to these programs 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 balance of loans outstanding at June 30, 2018, are as follows:

| CFDA Number | Program Name | Outstanding Balance at June 30, 2018 |
|--------------------|------------------------------|---|
| 84.038 | Federal Perkins Loan program | \$5,530,910 |

**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**

Independent Auditor's Report

Board of Trustees
University of Wyoming
Laramie, Wyoming

We have audited, in accordance with 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), a component unit of the State of Wyoming, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated November 15, 2018, which contained a reference to the reports of other auditors and contained a paragraph emphasizing matters regarding the financial statements. The financial statements of the University of Wyoming Foundation (the Foundation), the discretely presented component unit, 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-002 to be material weaknesses.

Board of Trustees
University of Wyoming

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2018-003 and 2018-004 to be significant deficiencies.

Compliance and Other Matters

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

The University's Response to Findings

The University's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs and/or corrective action plan. The University's response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

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 result of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BKD, LLP

Denver, Colorado
November 15, 2018

**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**

Independent Auditor's Report

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 the University's major federal program for the year ended June 30, 2018. The University's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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 the University's major federal program 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* 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 qualified opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the University's compliance.

Basis for Qualified Opinion on Research and Development Cluster

As described in the accompanying schedule of findings and questioned costs, the University did not comply with requirements regarding the Research and Development Cluster as described in finding numbers 2018-006 for Equipment Management and 2018-007 for Procurement. Compliance with such requirements is necessary, in our opinion, for the University to comply with the requirements applicable to that program.

Qualified Opinion on Research and Development Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 the Research and Development Cluster for the year ended June 30, 2018.

Other Matters

The results of our auditing procedures disclosed other 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 2018-005, 2018-008 and 2018-009. Our opinion on the major federal program is not modified with respect to these matters.

The University's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and/or corrective action plan. The University's response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

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 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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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 have not been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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 a combination of deficiencies, in internal control over compliance, such that there is a

Board of Trustees
University of Wyoming

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2018-006 and 2018-007 to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2018-005 and 2018-009 to be significant deficiencies.

The University's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and/or corrective action plan. The University's response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

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, 2018 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated November 15, 2018, which contained unmodified opinions on those financial statements, a reference to the reports of other auditors and a paragraph emphasizing matters regarding the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 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 expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

BKD, LLP

Denver, Colorado
January 24, 2019

University of Wyoming
(A Component Unit of the State of Wyoming)
Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2018

8. Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000.

9. Auditee qualified as a low-risk auditee? Yes No

University of Wyoming
(A Component Unit of the State of Wyoming)
Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2018

Section II – Financial Statement Findings

| Reference Number | Finding |
|------------------|--|
| 2018-001 | <p>Finding: Restatement of Prior Year Financial Statements</p> <p>Criteria or Specific Requirement: Management is responsible for establishing and maintaining effective internal controls over financial reporting. Effective internal controls are an important component of a system that helps ensure transactions are recorded timely and in the proper reporting period, thereby providing accurate financial data. Specifically, the University should have controls in place to ensure new accounting standards are properly adopted and transactions are recorded in accordance with applicable accounting standards/guidance.</p> <p>Condition: The following issues were noted during the 2018 audit, causing the prior period's financial statements to be restated:</p> <ul style="list-style-type: none"> a) For fiscal year 2017 (prior year), the University early adopted the provisions of Governmental Accounting Standards Board Statement No. 75 (GASB 75), <i>Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions</i>. The University adopted this standard for its single-employer postemployment benefit plan (OPEB) and restated beginning net position in the prior year for \$16,312,956. However, the University also participates in the statewide multiple-employer plan, and since the information to allow for adoption of GASB 75 was not available for this plan, the University did not adopt the provisions of GASB 75 for the statewide plan. Because of this, the University did not properly adopt the provisions of GASB 75. The University has included the OPEB liability and related items for the statewide plan for the year ended June 30, 2018. The impact of this correction is a decrease of beginning net position at July 1, 2017 of \$177,604,496. b) Included in the restatement was also an adjustment relating to grants receivable and revenue. See separate finding 2018-002. c) The University corrected its method of accounting for federal direct loans whereby these were previously included in nonoperating revenues and scholarship expense. The inflows and outflows of the federal direct loans are shown on the statement of cash flows as agency inflows and outflows, but are no longer shown on the statement of revenues, expenses and changes in net position. Federal direct loans for the years ended June 30, 2018 and 2017 were approximately \$42 million and \$40 million, respectively. However, this adjustment had no impact on beginning net position at July 1, 2017. <p>Effect: The items outlined above resulted in a restatement of the beginning net position of approximately \$180 million.</p> <p>Causes:</p> <ul style="list-style-type: none"> a) Accounting standards require other postemployment benefit (OPEB) plans to have an actuarial valuation performed at least biennially. The single employer OPEB plan was due for its valuation in fiscal year 2017. As the plan again would have had to have an actuarial valuation performed in 2018 for the adoption of GASB 75, management chose to have the single employer plan's actuary perform the valuation in accordance with the requirements of GASB 75, with the intention of early adopting the new accounting standard. Subsequent to this valuation, management learned that this information would not be available for the statewide plan. Management learned this very late in the prior year's audit process. Since management had the GASB 75 valuation for the single employer OPEB plan, it chose to include this information in the fiscal year 2017 financial statements and restate the 2017 financial statements, while including the statewide plan OPEB information in accordance with the prior accounting standard. b) See 2018-002. c) Management was not aware of guidance from the National Association of College and University Business Officers (NACUBO) regarding the recognition of Direct Loans as agency transactions. As such, the University handled these transactions as offsetting revenue and expenses on the statement of revenues, expenses and change in net position. <p>Recommendation: With new accounting pronouncements becoming effective in the subsequent years, we recommend that the University verifies all information is available before adopting the new accounting standards and strengthens controls over this process to ensure new pronouncements are adopted properly and applicable transactions are recorded in compliance with any new guidance.</p> <p>Views of Responsible Officials: The University agrees with the finding. See separate auditee document for planned corrective actions.</p> |

University of Wyoming
(A Component Unit of the State of Wyoming)
Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2018

| Reference Number | Finding |
|------------------|--|
| 2018-002 | <p>Finding: Accounting for Grant Receivables and Revenue</p> <p>Criteria or Specific Requirement: Management is responsible for establishing and maintaining effective internal controls over financial reporting. Effective internal controls are an important component of a system that helps ensure transactions are recorded timely and in the proper reporting period, thereby providing accurate financial data. Specifically, the University should have controls in place to ensure the University's grant receivables, revenue and unearned revenue are properly recorded in the proper period.</p> <p>Condition:</p> <p>a) At June 30, 2017, the University improperly included amounts of approximately \$13.2 million in grants receivable, whereby these payments were received prior to year-end, but not properly applied against the outstanding receivable and therefore improperly included these amounts in grants receivable. Furthermore, grant revenue of approximately \$10.9 million was not recorded in the proper period whereby revenue that should have been recorded at June 30, 2017 was recorded in fiscal year 2018. These amounts were included in the restatement of the prior year financial statements (see 2018-001).</p> <p>b) Several adjustments were proposed during the audit process. This included adjustments of approximately \$18.8 million of proposed adjustments to accrue invoices to grants receivable and revenue at June 30, 2018. This adjustment was made by management in order to keep receivables and revenue from being materially misstated.</p> <p>c) Furthermore, an adjustment of approximately \$602,000 to grants receivable, several adjustments totaling approximately \$7 million to revenue and \$2.5 million to unearned revenue were waived by management and not recorded.</p> <p>Effect: The beginning net position was restated to properly state grant receivables at July 1, 2018, and grants receivable and revenue were adjusted by \$18.8 million in order to properly state these balances.</p> <p>Cause: Cut-off was incorrectly applied in both the prior year and the current year. At the beginning of fiscal year 2018, the University implemented a new accounting system, WyoCloud. During the conversion process from the previous system, the grants receivable balance at June 30, 2017 was converted into WyoCloud, prior to management adjusting for cash collections, thereby overstating the receivable balance. Furthermore, the WyoCloud system was not set up as expected and was not accruing grant revenue as management expected, causing current year invoices not to be recorded.</p> <p>Recommendation: We recommend the University thoroughly examine how WyoCloud is set up and ensure that all grants management personnel understand this set up and how WyoCloud is recognizing receivables and revenue at year-end. Furthermore, we recommend that management more timely reconcile the grant receivable accounts and develop a grant "rollforward" schedule. This schedule serves as a strong control to help ensure the receivable balances are accurate and complete and begins with the current year's ending balance, adds expenditures, subtracts receipts and "rolls" to an ending balance at the subsequent year-end.</p> <p>Views of Responsible Officials: The University agrees with the finding. See separate auditee document for planned corrective actions.</p> |

University of Wyoming
(A Component Unit of the State of Wyoming)
Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2018

| Reference Number | Finding |
|---------------------|---|
| 2018-003 | <p>Finding: Cash Reconciliations</p> <p>Criteria or Specific Requirement: Sound internal controls dictate that cash accounts be reconciled on a timely and monthly basis.</p> <p>Condition: Cash was not being reconciled in a timely manner or on a regular basis throughout fiscal year 2018. As a result, we noted several large reconciling differences on the cash reconciliations. The majority of these reconciling items were related to unapplied payment on the grants receivable, but this reconciling item was not investigated and resolved until the audit process.</p> <p>Effect: In addition to the reconciling differences that needed to be resolved during the audit process, untimely or irregular reconciliations increase the risks of fraud and error and could lead to material misstatements to the financial statements.</p> <p>Cause: As mentioned, the University implemented the new accounting system called WyoCloud. The conversion process increased the workload on the accounting staff leading to staff falling behind on the reconciliations.</p> <p>Recommendation: Reconciliations are a vital control over cash accounts and as such, we recommend that the reconciliations be consistently performed monthly and performed as soon as possible past month-end.</p> <p>Views of Responsible Officials: The University agrees with the finding. See separate report for planned corrective actions.</p> |

University of Wyoming
(A Component Unit of the State of Wyoming)
Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2018

| Reference Number | Finding |
|------------------|---|
| 2018-004 | <p>Finding: Information Systems Change Management Segregation of Duties</p> <p>Criteria or Specific Requirement: <i>Government Auditing Standards</i> Section 8.63a identifies that information systems general controls include segregation of duties. In the information technology environment, these duties are generally defined both organizationally and logically as different individuals within the organization performing the following duties: request and approve program development or program changes, program the development or change, move programs in and out of production, and monitor program development and changes</p> <p>Condition: During the Information Technology General Control (ITGC) review, we noted that a lack of segregation of incompatible duties exists within the manage change environment for the Banner and PeopleSoft Human Resources Management System (HRMS) applications. Individuals have the access rights that enable them to both program the development or change in the development environment, and move programs in and out of the production environment.</p> <p>Effect: This may result in the risk that an unauthorized or unapproved program or data change is promoted to the production environment, or key financial data/programs are intentionally or unintentionally modified, and avoid detection.</p> <p>Cause: The cause appears to be a result of the University of Wyoming’s (UW) IT organizational structure. UW addressed the 2017 Compliance Audit Significant Deficiency by reducing the number of Database Administrators (DBAs) granted access to both the development and production environments. Based upon inquiry, there is one DBA Quality Assurance backup for Banner and one for PeopleSoft HRMS. Previously there were approximately seven DBA backups.</p> <p>Recommendation: Where possible, management should eliminate the segregation of duties conflicts by removing developer access to production systems housing the Banner and People Soft HRMS application code files. Developers should not have the ability to move code to production unless a compensating control is designed to detect when the other change management ITGC controls in place have been circumvented because of the segregation of incompatible duties issues.</p> <p>Compensating controls to segregation of duties can include: Change log review to determine that only approved changes were moved into production, while confirming the change log is complete and/or change control meetings that discuss and follow-up on recent changes that have been moved into production, while monitoring for unauthorized changes.</p> <p>Views of Responsible Officials: The University agrees with the finding. See separate report for planned corrective actions.</p> |

University of Wyoming
(A Component Unit of the State of Wyoming)
Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2018

Section III – Federal Award Findings and Questioned Costs

| Reference Number | Finding |
|------------------|---|
| 2018-005 | <p>Finding: Allowable Costs and Activities</p> <p>Program: Research & Development Cluster</p> <p>CFDA Number: Various</p> <p>Sponsoring Agency: All Research and Development</p> <p>Sponsor Award Number: Various</p> <p>Award Period: Various</p> <p>Criteria: OMB Circular A-21 states "fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, sick leave, military leave, and the like, are allowable, provided such costs are distributed to all institutional activities in proportion to the relative amount of time or effort actually devoted by the employees". In addition 2 CFR 200.431(b) states "The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:</p> <ul style="list-style-type: none"> a. They are provided under established written leave policies; b. The costs are equitably allocated to all related activities, including Federal awards; and, c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the non-Federal entity or specified grouping of employees". <p>Condition: We noted in our testing that fringe benefits, such as vacation and sick leave paid to employees, are being charged to grants based upon a determination made by each department rather than being allocated to all related activities and funding sources as required by the federal regulations.</p> <p>Questioned Costs: \$1,368.12. Questioned costs were determined by calculating the amount of leave that should have been charged to the grant based upon the employees effort reporting for the time period tested. Questioned costs apply to the following grants:</p> <p>\$ 114.96 - CFDA 10.500 - award 2014-41100-05100 \$ 74.52 - CFDA 10.561- award 101616JJ01 \$1,178.64 - CFDA 81.89 - award DE-FE0029302</p> <p>Context: Federal expenditures for the R&D cluster totaled \$42,131,416. We selected a total of 10 grants that comprised a population of 2,412 transactions and totaled \$6,363,265 to utilize in testing. We selected a sample of 25 expenditures totaling \$43,631. A non-statistical sampling methodology was used to select the sample.</p> <p>Effect: Grants were overcharged salary and fringe benefits</p> <p>Cause: The University has allowed departments to make the determination as to how the vacation/sick leave is to be recorded rather than systematically adjusting the vacation/sick leave based upon the effort for the time period.</p> <p>Identification as a repeat finding: Not applicable.</p> <p>Recommendation: We recommend that the University review its policies and procedures for recording fringe benefits and update them to be in accordance with the federal regulations noted above. We also recommend that the University review its time and effort reporting and coding within the system to help ensure that any fringe benefits charged during the period are equitably allocated across all related activities. If the system cannot be changed to accommodate the allocation of fringe benefits, policies and procedures should be established to ensure salary expenditure corrections are performed for all fringe benefits charged across multiple funding sources.</p> <p>Views of responsible officials: The University agrees with the finding. See separate report for planned corrective actions.</p> |

University of Wyoming
(A Component Unit of the State of Wyoming)
Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2018

| Reference Number | Finding |
|------------------|--|
| 2018-006 | <p>Finding: Equipment Management</p> <p>Program: Research & Development Cluster</p> <p>CFDA Number: Various</p> <p>Sponsoring Agency: All Research and Development</p> <p>Sponsor Award Number: Various</p> <p>Award Period: Various</p> <p>Criteria: OMB Circular A-110 and 2 CFR 200.313 (c) through (e) require equipment records be maintained, a physical inventory of equipment shall be taken at least once every two years and reconciled to the equipment records, an appropriate control system shall be used to safeguard equipment, and equipment shall be adequately maintained.</p> <p>Condition: We noted the following conditions in our testing of equipment management:</p> <ul style="list-style-type: none"> a.) An inventory of capital assets has not been performed by the University within the last two years. b.) We were unable to observe 6 pieces of equipment selected for testing as they had been improperly disposed and had not been removed from the University asset management system. c.) One asset selected for testing had not been tagged in accordance with University policies and for one other asset the tag number did not agree between the tag on the equipment and the tag in the asset management system. d.) A comprehensive listing of all assets purchased with federal dollars could not be produced from the University's WyoCloud system. <p>Questioned Costs: None.</p> <p>Context: Total capital assets maintained by the University relating to this program are approximately \$30.6 million. We selected 40 assets out of a population of 2,401 assets to observe and noted the issues described above. A non-statistical sampling methodology was used to select the sample.</p> <p>Effect: Not being able to produce a comprehensive listing of assets purchased with federal funds, not properly tagging assets and not completing the required inventory of assets increase the risk of loss of assets purchased with federal funds and prevents them from being adequately safeguarded and maintained. In addition, the potential of noncompliance with the rules and regulations surrounding disposition of assets increases if the assets have been improperly disposed.</p> <p>Cause: The University has been understaffed in the asset management department which has prohibited the ability to complete a campus-wide asset inventory. In addition, while policies and procedures exist relating to disposition of assets, it appears they are not being followed. Furthermore, the University recently implemented the WyoCloud system and is still in the process of setting up required information and developing all necessary reports.</p> <p>Identification as a repeat finding: Not applicable.</p> <p>Recommendation: We recommend the University complete a campus-wide inventory as soon as possible and reconcile any differences noted with the University's asset management system, including correcting any tagging errors. We also recommend that University-wide training be held to train individuals receiving grants in the requirements associated with equipment management and University policy and procedures. Lastly, the University should review the WyoCloud system to ensure all required information for tracking assets purchased with federal funds is located within the system and reports be developed that can produce a comprehensive listing of all federal assets held by the University.</p> <p>Views of responsible officials: The University agrees with the finding. See separate report for planned corrective actions.</p> |

University of Wyoming
(A Component Unit of the State of Wyoming)
Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2018

| Reference Number | Finding |
|------------------|--|
| 2018-007 | <p>Finding: Procurement</p> <p>Program: Research & Development Cluster</p> <p>CFDA Number: Various</p> <p>Sponsoring Agency: All Research and Development</p> <p>Sponsor Award Number: Various</p> <p>Award Period: Various</p> <p>Criteria: General procurement standards outlined in 2 CFR 200.318(a) state that a non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified by the Uniform Guidance (sections 200.318 - 200.326). The Uniform Guidance outlines requirements over the proper oversight of contractors, having written standards of conduct for employees involved in contracting, awarding contracts to responsible contractors, maintaining records documenting the history of procurements including cost price analysis, conducting all transactions in a manner which provides full and open competition, utilizing the methods of procurement outlined in the Uniform Guidance, and ensuring every purchase order or contract includes the applicable provisions in Appendix II.</p> <p>Condition: The University's policies and procedures over procurement do not conform to the requirements outlined by the Uniform Guidance as several required policies and procedures are not included. In addition, the Uniform Guidance establishes methods of procurements to be utilized which relate to the acquisition of both goods and services. While the University has specific guidance for the purchase of goods that comply with the methods of procurement, it does not have specific guidance for the purchases of services as it relates to the small purchase threshold and as a result, four purchases of services did not receive quotes from an adequate number of sources.</p> <p>Questioned Costs: None.</p> <p>Context: We compared the University's policies and procedures to the applicable sections of the Uniform Guidance. In addition, we selected a total of 10 grants within the R&D cluster that comprised a population of 86 transactions qualifying for the procurement of goods and services and selected 14 of the transactions for testing. A non-statistical sampling methodology was used to select the sample.</p> <p>Effect: Not procuring goods and services in accordance with requirements outlined by the Uniform Guidance increases the risk that federal expenditures are not being used properly.</p> <p>Cause: The University's policies were not compared to Uniform Guidance to ensure all elements were incorporated prior to adoption.</p> <p>Identification as a repeat finding: Not applicable.</p> <p>Recommendation: We recommend the University revise its policies and procedures to conform to the requirements of Uniform Guidance as soon as possible. In addition, employees should be trained on these new policies and procedures and periodic reviews should be performed by the procurement office to ensure that policies are being followed.</p> <p>Views of responsible officials: The University agrees with the finding. See separate report for planned corrective actions.</p> |

University of Wyoming
(A Component Unit of the State of Wyoming)
Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2018

| Reference Number | Finding |
|------------------|--|
| 2018-008 | <p>Finding: Reporting</p> <p>Program: Research & Development Cluster</p> <p>CFDA Number: 81.049</p> <p>Sponsoring Agency: Department of Energy</p> <p>Sponsor Award Number: DE-SC0012671</p> <p>Award Period: August 15, 2014 through October 14, 2019</p> <p>Criteria: Per 2 CFR 200.237 recipients must use the standard financial reporting forms when reporting to the Federal awarding agency. Each recipient must report program outlays and program income on a cash or accrual basis, as prescribed by the Federal awarding agency. This information must be collected with the frequency required by the terms and conditions of the Federal award, but no less frequently than annually nor more frequently than quarterly</p> <p>Condition: The University was unable to provide an electronic copy or the submission of the quarterly report for the period ended June 30, 2018 for the grant noted above.</p> <p>Questioned Costs: None.</p> <p>Context: We selected 10 R&D grants for testing. We tested a total of six quarterly reports out of a population of 12 quarterly reports required to be submitted. A non-statistical sampling methodology was used to select the sample. In addition, we tested the one annual financial report required to be submitted.</p> <p>Effect: It is unknown if the required report was submitted timely to the sponsor.</p> <p>Cause: The University had temporary staff assisting with grants management, and the supporting documentation was not saved. The University re-filed the report in January 2019.</p> <p>Identification as a repeat finding: Not applicable.</p> <p>Recommendation: We recommend the University establish policies and procedures to ensure all copies of reports and supporting documentation are maintained within the University's InfoEd system. Furthermore, the InfoEd system tracks due dates for deliverables, and we recommend policies and procedures be implemented to review the InfoEd System for delinquent reports on a regular basis.</p> <p>Views of responsible officials: The University agrees with the finding. See separate report for planned corrective actions.</p> |

University of Wyoming
(A Component Unit of the State of Wyoming)
Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2018

| Reference Number | Finding |
|------------------|--|
| 2018-009 | <p>Finding: Subrecipient Monitoring</p> <p>Program: Research & Development Cluster</p> <p>CFDA Number: 47.074</p> <p>Sponsoring Agency: National Science Foundation</p> <p>Sponsor Award Number: 1547796</p> <p>Award Period: September 1, 2016 through August 31, 2021</p> <p>Criteria: Criteria: In accordance with 2 CFR Section 200.331(d) the pass-through entity monitoring must include:</p> <ul style="list-style-type: none"> a. Reviewing financial and programmatic reports required by the pass-through entity. b. Following-up and ensuring that the sub recipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means. c. Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by §200.521 Management decision, which is within 6 months of acceptance of the audit report by the Federal Audit Clearinghouse (FAC). <p>In addition per 2 CFR section 200.331 (f) pass-through entities must verify that every subrecipient is audited as required by Subpart F — Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in §200.501 Audit requirements.</p> <p>Condition: One of the subrecipients tested had findings related to University projects and a management decision was not issued within the timeframe outlined by §200.521. In addition, we noted two other instances in which audit reports were obtained and reviewed more than 6 months after they were accepted by the FAC.</p> <p>Questioned Costs: None.</p> <p>Context: The University had 37 projects in which monies were passed through to subrecipients. We tested all the subrecipients involved in 4 of the projects. There were a total of 10 subrecipients involved in those 4 projects. A non-statistical sampling methodology was used to select the sample.</p> <p>Effect: Failure to conduct timely reviews of audit reports and take appropriate corrective action could result in non-compliance by the subrecipient continuing for an inappropriate length of time.</p> <p>Cause: The University does not have proper policies and procedures in place to monitor and track subrecipient audit reports on a timely basis. The University also relies on subrecipients to turn in audit certifications; however, those certifications are often not being completed or are completed with a substantial delay from when the subrecipients audits were completed.</p> <p>Identification as a repeat finding: Not applicable.</p> <p>Recommendation: We recommend the University establish formalized policies and procedures over subrecipient monitoring, which should include the means (<i>i.e.</i> review of FAC website or audit certification letters) and frequency of monitoring the completion of subrecipient audits to help ensure the monitoring occurs within the timelines outlined by federal regulations. In addition, the timing of the review, the results of the review, and the issuance of management decisions and communications with subrecipients should be documented and maintained by the University.</p> <p>Views of responsible officials: The University agrees with the finding. See separate report for planned corrective actions.</p> |

UNIVERSITY OF WYOMING

Vice President, Division of Administration

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Summary Schedule of Prior Audit Findings Year Ended June 30, 2018

| Reference Number | Summary of Finding | Status |
|---------------------|---|--|
| 2017-001 | During the Information Systems General Controls Review, we noted several individuals have been granted powerful rights that could enable them to function in both development and production environments. Although the University has created separate environments for access to develop and move application code and to administer accounts and system security into production, there are employees who have account privileges in both areas. | Partially implemented - see current year recommendation 2018-004 |
| 2017-002 | We recommend that the University continue to revise, as necessary, and document the internal control system in place over the preparation of the SEFA. We also recommend that the Hatch and Smith Lever funding be brought under the same internal control system as the University's other Federal funding, and that the OSP implement additional reconciliation procedures between the SEFAs and the University's general ledger. | Implemented |
| 2016-005 | 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. | Implemented |