



UNIVERSITY OF WYOMING

**Compliance Report
June 30, 2017**



UNIVERSITY OF WYOMING
ENTITY IDENTIFICATION NUMBER 83-6000331

COMPLIANCE REPORT

JUNE 30, 2017

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

To the Board of Trustees
University of Wyoming
Laramie, Wyoming

Report on the Financial Statements

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the discretely presented component unit of the University of Wyoming (the "University"), as of and for the year ended June 30, 2017, 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 28, 2017. Our report includes a reference to other auditors who audited the financial statements of the University of Wyoming Foundation (the "Foundation"), which is shown as a discretely presented component unit, as described in our report on the University's financial statements. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Foundation.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001, that we consider to be a significant deficiency.

Compliance and Other Matters

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

The University's Response to Finding

The University's response to the finding identified in our audit is described in the accompanying Exhibit I – Corrective Action Plans. 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 results of that testing, and not to provide an opinion on the effectiveness of the University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Cheyenne, Wyoming
November 28, 2017

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

To the Board of Trustees
University of Wyoming
Laramie, Wyoming

Report on Compliance for Each Major Federal Program

We have audited the University of Wyoming's (the "University") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major Federal programs for the year ended June 30, 2017. The University's major Federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

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

Management's Responsibility

Management is responsible for compliance with Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its Federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the University's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2017.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2017-002. Our opinion on each major Federal program is not modified with respect to this matter.

The University's response to the noncompliance finding identified in our audit is described in Exhibit I – Corrective Action Plans. 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 compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2017-002, that we consider to be a significant deficiency.

The University's response to the internal control over compliance finding identified in our audit is described in the accompanying Exhibit I – Corrective Action Plans. 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, 2017, and have issued our report thereon dated November 28, 2017, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. We did not audit the financial statements of the University of Wyoming Foundation, which is shown as a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the University of Wyoming Foundation, is based on the report of the other auditors.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Cheyenne, Wyoming
November 28, 2017

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2017

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Student Financial Assistance Cluster				
U.S. Department of Education				
Federal Supplemental Educational Opportunity Grant	84.007		\$	388,142
Federal Work-Study Program	84.033			532,905
Federal Perkins Loan Program (Note 4)	84.038			7,360,337
Federal Pell Grant Program	84.063			8,631,757
Federal Direct Student Loans	84.268			40,141,798
Teacher Education Assistance for College & Higher Education (TEACH) Grant	84.379			8,381
Total U.S. Department of Education				57,063,320
Total Student Financial Assistance Cluster				57,063,320
Research and Development Cluster				
U.S. Department of Agriculture Direct Programs				
Agricultural Marketing Service	10.RD			28,255
Agricultural Research Service	10.RD			98,519
Animal and Plant Health Inspection Service	10.RD			211,561
Cooperative Extension Service	10.RD		62,715	86,971
Forest Service	10.RD			295,906
National Institute of Food and Agriculture	10.RD		232,844	3,737,846
Natural Resources Conservation Service	10.RD			90,581
Total U.S. Department of Agriculture - Direct Programs			295,559	4,549,639
U.S. Department of Agriculture Pass-Through Programs From:				
<i>California Polytechnic State University</i>				
Soil Survey	10.903	2016-14-46801		(1,629)
<i>Colorado State University</i>				
Agriculture and Food Research Initiative (AFRI)	10.310	G-91600-1		231,357
<i>John Hopkins University</i>				
Agricultural and Rural Economic Research, Cooperative Agreement	10.250	2003016258		18,973
<i>Kansas State University</i>				
Homeland Security Agricultura	10.304	S13013		13,833
<i>Montana State University</i>				
Agriculture and Food Research Initiative (AFRI)	10.310	G104-16-W5256		1,430
Crop Protection and Pest Management Competitive Grants Program	10.329	G205-17-W6336		10,285
				11,715
<i>University of Delaware</i>				
Agricultural and Rural Economic Research, Cooperative Agreement and Collaborations	10.250	59-6000-4-0064		26,885
<i>Utah State University</i>				
Sustainable Agriculture Research and Education	10.215	120833035		17,863
Sustainable Agriculture Research and Education	10.215	130676027		4,751
Sustainable Agriculture Research and Education	10.215	130676023		23,403
Sustainable Agriculture Research and Education	10.215	150893-00001-272		2,780
Sustainable Agriculture Research and Education	10.215	150893-00001-35		6,412
Organic Agriculture Research and Extension Initiative	10.307	14082301		118,495
Cooperative Extension Service	10.500	130677011		24,240
Cooperative Extension Service	10.500	130677010		11,824
Cooperative Extension Service	10.500	130677012	19,817	47,894
			19,817	257,662
<i>Wyoming Department of Agriculture</i>				
Specialty Crop Block Grant Program - Farm Bil	10.170	022614JJ01		5,431
Specialty Crop Block Grant Program - Farm Bil	10.170	040615JJ02		16,372
Specialty Crop Block Grant Program - Farm Bil	10.170	041714JJ01		677
Specialty Crop Block Grant Program - Farm Bil	10.170	04262017REV001		1,736
Specialty Crop Block Grant Program - Farm Bil	10.170	04262017REV002		222
Specialty Crop Block Grant Program - Farm Bil	10.170	042814JJ01		4,994
Specialty Crop Block Grant Program - Farm Bil	10.170	050515JJ01		7,588
Specialty Crop Block Grant Program - Farm Bil	10.170	122011SA2		614
Specialty Crop Block Grant Program - Farm Bil	10.170	122011SA6		84
Specialty Crop Block Grant Program - Farm Bil	10.170	12-25-B-17017		4,056
Specialty Crop Block Grant Program - Farm Bil	10.170	12-25-B-1707		451
Specialty Crop Block Grant Program - Farm Bil	10.170	14-SCBGP-WY-0056		28,408
Specialty Crop Block Grant Program - Farm Bil	10.170	16-SCBGP-WY-0023		5,950
Specialty Crop Block Grant Program - Farm Bil	10.170	22416PD001		10,959
Specialty Crop Block Grant Program - Farm Bil	10.170	22916PD001		6,356
				93,898
Total U.S. Department of Agriculture - Pass-Through Funding			19,817	652,694
Total U.S. Department of Agriculture			315,376	5,202,333
U.S. Department of Commerce Direct Programs				
National Oceanic and Atmospheric Administration	11.RD			62,728
U.S. Department of Commerce Pass-Through Programs From:				
<i>North Pacific Research Board</i>				
Unallied Science Program	11.472	1513		79,791

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UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Year Ended June 30, 2017

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>University Corporation for Atmospheric Research</i>				
Hydrologic Research	11.462	Z15-21991		\$ 139,964
Hydrologic Research	11.462	Z17-20336		178,291
				<u>318,255</u>
Total U.S. Department of Commerce - Pass-Through Funding				<u>398,046</u>
Total U.S. Department of Commerce			-	<u>460,774</u>
U.S. Department of Defense Direct Programs				
Office of Naval Research	12.RD			373,665
US Army	12.RD			182,389
Total U.S. Department of Defense - Direct Programs				<u>556,054</u>
U.S. Department of Defense Pass-Through Programs From:				
<i>3M Company (Canada)</i>				
Biofilm Prevention Initiative	12.RD	W81XWH-15-2-0048	66,989	157,796
<i>South Dakota School of Mines and Technology</i>				
Basic, Applied, and Advanced Research in Science and Engineerin	12.630	SDSMT-UWY 16-23		297
<i>Stanford University</i>				
Military Medical Research and Developmen	12.420	61420786-115126		13,056
<i>University of Dayton Research</i>				
Developing an Approach for Assessing Effectiveness of Viscou				
Drag Reduction Approaches	12.RD	RSC14028		86,871
<i>University of Maryland</i>				
Basic Scientific Research	12.431	Z845801		96,011
<i>University of New Hampshire</i>				
Seed Dispersal Networks and Novel Ecosystem Function in Hawai	12.RD	15-043		244,217
Total U.S. Department of Defense - Pass-Through Funding			66,989	<u>598,248</u>
Total U.S. Department of Defense			66,989	<u>1,154,302</u>
U.S. Department of Interior Direct Programs				
Bureau of Indian Affairs	15.RD			9,934
Bureau of Land Management	15.RD		68,340	916,636
Fish and Wildlife Service	15.RD			129,471
U.S. Geological Survey	15.RD			575,851
National Park Service	15.RD		95,841	404,210
Total U.S. Department of Interior - Direct Programs			164,181	<u>2,036,102</u>
U.S. Department of Interior Pass-Through Programs From:				
<i>California Department of Fish and Wildlife</i>				
Wildlife Restoration and Basic Hunter Educatio	15.611	P1580002		247,368
<i>Colorado State University</i>				
Wildland Fire Research and Studies	15.232	G-09352-2		1,518
<i>Golden Eagle Ecology Research</i>				
Fish and Wildlife Management Assistanc	15.608	UNR-17-45		2,329
<i>Western Association of Fish and Wildlife Agencies</i>				
Adaptive Science	15.670	SBSI-C-17-06		17,438
<i>Wyoming Department of Environmental Quality</i>				
Abandoned Mine Land Reclamation (AMLR	15.252	061712SA7		4,879
Abandoned Mine Land Reclamation (AMLR	15.252	061712SA8		13,177
				<u>18,056</u>
<i>Wyoming Game and Fish Department</i>				
Sport Fish Restoration	15.605	002102		29,197
Sport Fish Restoration	15.605	002246		57,355
Wildlife Restoration and Basic Hunter Educatio	15.611	001203		2,332
Wildlife Restoration and Basic Hunter Educatio	15.611	001609		2,425
Wildlife Restoration and Basic Hunter Educatio	15.611	001816		34,970
Wildlife Restoration and Basic Hunter Educatio	15.611	002066		8,135
Wildlife Restoration and Basic Hunter Educatio	15.611	002067		64,069
Wildlife Restoration and Basic Hunter Educatio	15.611	002364		94,191
Wildlife Restoration and Basic Hunter Educatio	15.611	002581		198,234
Wildlife Restoration and Basic Hunter Educatio	15.611	002585		81,983
Wildlife Restoration and Basic Hunter Educatio	15.611	002595		6,498
State Wildlife Grants	15.634	001601		3,214
State Wildlife Grants	15.634	002012		2,106
State Wildlife Grants	15.634	002265		11,696
State Wildlife Grants	15.634	002266		48,337
State Wildlife Grants	15.634	002267		45,443
State Wildlife Grants	15.634	002268		15,042
State Wildlife Grants	15.634	002433		73,099
State Wildlife Grants	15.634	002479		24,593
State Wildlife Grants	15.634	#N/A		9,767
				<u>812,686</u>
Total U.S. Department of Interior - Pass-Through Funding				<u>1,099,395</u>
Total U.S. Department of Interior			164,181	<u>3,135,497</u>

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UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Year Ended June 30, 2017

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Transportation Pass-Through Programs From:				
<i>ICF Incorporated, L.L.C.</i>				
Connected Vehicle Pilot Deployment Program	20.RD	15KBSK0145	\$	28,645
<i>North Dakota State University</i>				
University Transportation Centers Program	20.701	DTRT113-G-UTC38		95,770
University Transportation Centers Program	20.701	FAR0023136		72,058
				<u>167,828</u>
<i>Wyoming Department of Transportation</i>				
Highway Planning and Construction	20.205	LTAP0216		8,498
Highway Planning and Construction	20.205	LTAP0217		96,274
Highway Planning and Construction	20.205	RS01216		26,293
Highway Planning and Construction	20.205	RS01217		16,382
Highway Planning and Construction	20.205	RS02216		37,508
Highway Planning and Construction	20.205	RS02217		23,867
Highway Planning and Construction	20.205	RS03216		52,288
Highway Planning and Construction	20.205	RS04217		3,476
Highway Planning and Construction	20.205	RS05214		12,238
Highway Planning and Construction	20.205	RS05215		59,737
Highway Planning and Construction	20.205	RS05217		3,395
Highway Planning and Construction	20.205	RS06215		13,769
Highway Planning and Construction	20.205	RSO5216		89,490
Highway Planning and Construction	20.205	RSO5216		10,433
Highway Planning and Construction	20.205	RSO6216		69,808
Highway Planning and Construction	20.205	RSO7216	34,195	142,183
Highway Planning and Construction	20.205	RSO8216		19,790
State Traffic Safety Information System Improvement Grant	20.610	091109UW1		34,263
<i>Characterization of Material Properties for Mechanisti</i>				
Empirical Pavement Design in Wyoming	20.RD	041013SA2	26,754	26,754
<i>Performance Measures and Independent Evaluation Support</i>				
Connected Vehicle Pilot Deployment Program	20.RD	091916JJ03		51,374
<i>Application Development, Human Use Approval, and Participants Training</i>				
Connected Vehicle Pilot Deployment Program	20.RD	091916JJ02		18,197
				<u>60,949</u>
				<u>816,017</u>
				<u>60,949</u>
				<u>1,012,490</u>
				<u>60,949</u>
				<u>1,012,490</u>
Total U.S. Department of Transportation - Pass-Through Funding				
Total U.S. Department of Transportation				
				<u>60,949</u>
				<u>1,012,490</u>
U.S. National Aeronautics and Space Administration Direct Programs	43.RD		77,627	1,649,993
U.S. National Aeronautics and Space Administration Pass-Through Programs From:				
<i>Dartmouth College</i>				
Unveiling Hidden Black Holes in the Cosmic Web: Dark Matter Halc of WISE Quasars from Planck CMB Lensing	43.RD	R920		9,178
<i>Innovative Science Solutions</i>				
Development of an Elastomeric Force Balance	43.RD	SB20197		29,044
<i>Jet Propulsion Laboratory</i>				
Science	43.001	1536285		167,626
Global Cloud Ice Water Dataset for Model Evaluation and Obs4MIP	43.RD	1509017		1,114
				<u>168,740</u>
<i>Ohio State University</i>				
Ground support of the AirSWOT mission by the University of Wyoming Fluvial Remote Sensing Research Group	43.RD	RF01392540		52
<i>Planetary Science Institute</i>				
Science	43.001	1443		20,070
Science	43.001	021714JJ02		20,889
				<u>40,959</u>
<i>SETI Institute</i>				
Harnessing the Power of the WFIRST Coronagraph: A Coordinated Pla for Exoplanet and Disk Science	43.RD	SC 3229		6,578
<i>Smithsonian Astrophysical Observatory</i>				
Science	43.001	GO4-15136X		22,011
<i>Space Telescope Science Institute</i>				
Rehabilitating Ultraviolet-Based Quasar Black Hole Mass Estimatio	43.RD	111213JJ01		11,357
The Young Star Groups in Dwarf Galaxies	43.RD	HST-AR-14285.002-A		1,734
LEGUS: Legacy ExtraGalactic UV Survey	43.RD	HST-GO-13364.047-A		1,960
				<u>15,051</u>
<i>University of Utah</i>				
Science	43.001	10029442-WY		3,580
Total U.S. National Aeronautics and Space Administration - Pass-Through Funding				
Total U.S. National Aeronautics and Space Administration				
				<u>295,193</u>
				<u>77,627</u>
				<u>1,945,186</u>
U.S. National Science Foundation Direct Programs	47.RD		577,897	13,940,139

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UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Year Ended June 30, 2017

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. National Science Foundation Pass-Through Programs From:				
<i>American Physical Society</i>				
Mathematical and Physical Science:	47.049	PHY-0808790	\$	8,624
<i>Arizona State University</i>				
Biological Sciences	47.074	15-573		41,122
<i>Arnoldware Applications LLC</i>				
Engineering Grants	47.041	1549404		(2,605)
<i>California Institute of Technology</i>				
Mathematical and Physical Science:	47.049	68D-1094587		2,919
<i>Carnegie Mellon University</i>				
Computer and Information Science and Engineerin	47.070	1122007-370694		7,245
Mathematical and Physical Science:	47.049	1122454-373099		8,361
				15,606
<i>Cold Spring Harbor Laboratory</i>				
Biological Sciences:	47.074	52160413		51,535
<i>Colorado State University</i>				
Biological Sciences:	47.074	G-35867-1		1,858
Education and Human Resources	47.076	G-46373-13		2,600
				4,458
<i>Columbia University</i>				
Geosciences	47.050	1(GG008990)		37,300
Geosciences	47.050	25(GG00393)		36,982
				74,282
<i>Dartmouth College</i>				
Biological Sciences:	47.074	837R166		94,320
<i>Institute of Mathematics and its Applications</i>				
Mathematical and Physical Science:	47.049	PSRA 00002006273		(962)
<i>Jackson State University</i>				
Office of Integrative Activitie	47.083	2016-633196UM		108,424
<i>Montana State University</i>				
Office of Integrative Activitie	47.083	OIA-1632810		212,471
<i>National Ecological Observatory Network</i>				
Biological Sciences:	47.074	1010-0298-000		11,912
<i>North Dakota State University</i>				
Education and Human Resources:	47.076	FAR0025338		1,198
<i>Oregon State University</i>				
Computer and Information Science and Engineerin	47.070	S1585C-A		44,388
<i>Texas A&M University</i>				
Mathematical and Physical Science:	47.049	02-S170221		34,955
<i>University of California</i>				
Geosciences	47.050	F100GRA293/EAR-1331939-UWYO		76,099
<i>University of California, Berkeley</i>				
Biological Sciences:	47.074	00008859		13,255
<i>University of Illinois at Urbana-Champaign</i>				
Computer and Information Science and Engineerin	47.070	15830		30,454
<i>University of Minnesota</i>				
Geosciences	47.050	A003176709		44,142
<i>University of North Carolina at Chapel Hill</i>				
Mathematical and Physical Science:	47.079	5100552		(12,195)
<i>University of Texas at Austin</i>				
Geosciences	47.050	UTA13-000849		47,814
<i>University of Utah</i>				
Engineering Grants	47.041	10040381-UW		33,705
Total U.S. National Science Foundation - Pass-Through Funding				935,921
Total U.S. National Science Foundation			577,897	14,876,060
U.S. Environmental Protection Agency Direct Programs	66.RD			235,685
U.S. Environmental Protection Agency Pass-Through Programs From:				
<i>Wyoming Department of Agriculture</i>				
Performance Partnership Grants	66.605	12052016REV002		21,348
<i>Wyoming Department of Environmental Quality</i>				
Water Pollution Control State, Interstate, and Tribal Program Suppo	66.419	021716JJ01		130,886
Total U.S. Environmental Protection Agency - Pass-Through Funding				152,234
Total U.S. Environmental Protection Agency			-	387,919
U.S. Department of Energy Direct Programs	81.RD		412,061	3,122,193
U.S. Department of Energy Pass-Through Programs From:				
<i>Battelle Energy Alliance</i>				
Development of Molecular Separation Methods for Ionic Liquids Recyclir from Carbon Feedstock/IL Mixtures	81.RD	167535		26,637
Development of Direct Carbon Fuel Cell:	81.RD	172600		66,267
				92,904
<i>Battelle Memorial Institute</i>				
Wildfires and Regional Climate Variability, Mechanisms, Modeling and Predictic	81.RD	219528		21,413

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UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Year Ended June 30, 2017

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Brookhaven National Laboratory</i> Analysis and Modeling of Polar Mixed-Phase Cloud	81.RD	323845		\$ 22,389
<i>University of Colorado</i> Advanced Research Projects Agency - Energy	81.135	1553524		166,367
<i>Pennsylvania State University</i> Fossil Energy Research and Development	81.089	5526-UW-DOE-6825		120,923
<i>Sandia National Laboratories</i> Fast Multigrid Solvers for SPARC Hypersonic Flow Simulation	81.RD	1759648		81,995
Distributed Damping Control of Power Grid Oscillation	81.RD	1759558		20,389
				102,384
<i>State University of New York</i> Office of Science Financial Assistance Program	81.049	16-22		7,792
<i>UT-Battelle LLC</i> Office of Science Financial Assistance Program	81.049	4000145385		111,622
<i>West Virginia University</i> Renewable Energy Research and Development	81.087	10-733-UW-2		745,392
<i>Wyoming Business Council</i> State Energy Program	81.041	083016JJ02		25,139
Total U.S. Department of Energy - Pass-Through Funding				1,416,325
Total U.S. Department of Energy			412,061	4,538,518
U.S. Department of Education Pass-Through Programs From:				
<i>Wyoming Department of Education</i> Mathematics and Science Partnerships	84.366	071015JJ01		35,787
Mathematics and Science Partnerships	84.366	071015JJ02	12,990	12,990
Mathematics and Science Partnerships	84.366	1501505MSPA0		9,977
Mathematics and Science Partnerships	84.366	1501505MSPA5		19,137
			12,990	77,891
Total U.S. Department of Education - Pass-Through Funding			12,990	77,891
Total U.S. Department of Education			12,990	77,891
U.S. Department of Health and Human Services Direct Programs				
National Institutes of Health	93.RD		2,006,770	9,648,310
Total U.S. Department of Health and Human Services Direct Programs			2,006,770	9,648,310
U.S. Department of Health and Human Services Pass-Through Programs From:				
<i>Indiana University</i> Allergy and Infectious Diseases Research	93.855	1R21AI117198-01		47,322
<i>State of Oregon</i> Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	132917	120,135	299,196
<i>Texas Biomedical Research Institute</i> Research Infrastructure Programs	93.351	16-03508-076		4,359
<i>University of Nevada, Las Vegas</i> Biomedical Research and Research Training	93.859	16-746QUW-MG22-00		732
Biomedical Research and Research Training	93.859	16-746Q-UW-MG23-00		473
Biomedical Research and Research Training	93.859	17-746Q-UW-PG52-00		63,710
Biomedical Research and Research Training	93.859	5U54GM104944-03		13,416
Biomedical Research and Research Training	93.859	5U54GM104944-03		3,752
				82,083
<i>University of Texas Health Science Center at San Antonio</i> Child Health and Human Development Extramural Research	93.865	160540/160538		12,554
<i>University of Utah</i> Medical Library Assistance	93.879	10039576-06		94,461
<i>Veterans Medical Research Foundation</i> Research and Training in Complementary and Integrative Health	93.213	08807002-315411		(314)
Research and Training in Complementary and Integrative Health	93.213	08807003-317125		8,113
				7,799
<i>Washington State University</i> Drug Abuse and Addiction Research Programs	93.279	R01DA040965		145,964
<i>Wyoming Department of Health</i> Medical Assistance Program	93.778	031516JJ01		281,647
Total U.S. Department of Health and Human Services - Pass-Through Funding			120,135	975,385
Total U.S. Department of Health and Human Services			2,126,905	10,623,695
U.S. Department of Homeland Security Pass-Through Programs From:				
<i>Texas A&M University</i> Centers for Homeland Security	97.061	06-S140607		10,897
Total U.S. Department of Homeland Security - Pass-Through Funding				10,897
Total U.S. Department of Homeland Security			-	10,897
Total Research and Development Cluster			3,814,975	43,425,562

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UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Year Ended June 30, 2017

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
OTHER CLUSTERS				
SNAP Cluster				
U.S. Department of Agriculture - Pass-Through Funding				
<i>Wyoming Department of Family Services</i>				
Supplemental Nutrition Assistance Program	10.551	102915JJ01	\$	480,836
Supplemental Nutrition Assistance Program	10.551	101616JJ01		1,411,341
Total U.S. Department of Agriculture - Pass-Through Funding				<u>1,892,177</u>
Total SNAP Cluster				<u>-</u> <u>1,892,177</u>
Fish and Wildlife Cluster				
U.S. Department of Interior - Pass-Through Funding				
<i>Wyoming Game and Fish Department</i>				
Sport Fish Restoration	15.605	002247		30,334
Wildlife Restoration and Basic Hunter Educatio	15.611	002398		13,098
Wildlife Restoration and Basic Hunter Educatio	15.611	002455		76,280
Wildlife Restoration and Basic Hunter Educatio	15.611	002525		27,110
Total U.S. Department of Interior - Pass-Through Funding				<u>146,822</u>
Total Fish and Wildlife Cluster				<u>-</u> <u>146,822</u>
Highway Planning and Construction Cluster				
U.S. Department of Transportation - Pass-Through Funding				
<i>Wyoming Department of Transportation</i>				
Highway Planning and Construction	20.205	011815JJ01		1,561
Highway Planning and Construction	20.205	021809UW1		142,435
Highway Planning and Construction	20.205	022817JJ01		124,309
Total U.S. Department of Transportation - Pass-Through Funding				<u>268,305</u>
Total Highway Planning and Construction Cluster				<u>-</u> <u>268,305</u>
Federal Transit Cluster				
U.S. Department of Transportation - Pass-Through Funding				
<i>Wyoming Department of Transportation</i>				
Bus and Bus Facilities Formula Program	20.526	5339-14-FTA-57		647,720
Bus and Bus Facilities Formula Program	20.526	5339-15-FTA-57/FT15057		72,000
Bus and Bus Facilities Formula Program	20.526	5339-15-FTA-66		23,483
Bus and Bus Facilities Formula Program	20.526	5339-16-FTA-65		15,000
Total U.S. Department of Transportation - Pass-Through Funding				<u>758,203</u>
Total Federal Transit Cluster				<u>-</u> <u>758,203</u>
Highway Safety Cluster				
U.S. Department of Transportation - Pass-Through Funding				
<i>Wyoming Association of Sheriffs and Chiefs of Police</i>				
National Priority Safety Program	20.616	121616KP01		3,104
National Priority Safety Program	20.616	OP HVE 405B		(195)
National Priority Safety Program	20.616	DUI 405D		1,101
Total U.S. Department of Transportation - Pass-Through Funding				<u>4,010</u>
Total Highway Safety Cluster				<u>-</u> <u>4,010</u>
Special Education Cluster (IDEA)				
U.S. Department of Education - Pass-Through Funding				
<i>Wyoming Department of Education</i>				
Special Education Grants to States	84.027A	102915JJ03		42,854
Special Education Grants to States	84.027A	02092017REV002		31,755
Total U.S. Department of Education - Pass-Through Funding				<u>74,609</u>
Total Special Education Cluster				<u>-</u> <u>74,609</u>
TRIO Cluster				
U.S. Department of Education - Direct Funding				
TRIO Student Support Services	84.042A			386,739
TRIO Upward Bound	84.047A			498,221
TRIO Upward Bound	84.047M			283,267
TRIO Educational Opportunity Center	84.066			582,960
TRIO Educational Opportunity Center	84.066A			118,331
TRIO McNair Post-Baccalaureate Achievem	84.217A			287,542
Total U.S. Department of Education - Direct Funding				<u>2,157,060</u>
Total TRIO Cluster				<u>-</u> <u>2,157,060</u>
Health Center Program Cluster				
U.S. Department of Health and Human Services - Direct Funding				
<i>Health Center Program (Community Health Centers, Migrant Health Center, Health Care for the Homeless, and Public Housing Primary Care)</i>				
	93.224			186,407
Total U.S. Department of Health and Human Services - Direct Funding				<u>186,407</u>
Total Health Center Program Cluster				<u>-</u> <u>186,407</u>

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UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Year Ended June 30, 2017

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Maternal, Infant, and Early Childhood Home Visiting Cluster				
U.S. Department of Health and Human Services - Pass-Through Funding				
<i>Parents as Teachers National Center, Inc.</i>				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	100213SA3	\$	42,127
<i>University of Maryland, Baltimore</i>				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	0000018182		5,786
Total U.S. Department of Health and Human Services - Pass-Through Funding				<u>47,913</u>
Total Maternal, Infant, and Early Childhood Home Visiting Cluster				<u>-</u> <u>47,913</u>
Medicaid Cluster				
U.S. Department of Health and Human Services - Pass-Through Funding				
<i>Wyoming Department of Health</i>				
Medical Assistance Program	93.778	0806013		(6,747)
Total U.S. Department of Health and Human Services - Pass-Through Funding				<u>(6,747)</u>
Total Medicaid Cluster				<u>-</u> <u>(6,747)</u>
OTHER PROGRAMS				
U.S. Department of Agriculture Direct Programs				
<i>Agricultural Research Service</i>				
Agricultural Research Basic and Applied Research	10.001		67,625	183,815
<i>Animal and Plant Health Inspection Service</i>				
Plant and Animal Disease, Pest Control, and Animal Care	10.025			94,743
<i>Forest Service</i>				
Broad Scale Floristic Inventory of the Clearwater Unit of the Nez Perce-Clearwater National Forest, Idaho	10.U01			11,791
Black Hills Forest Archaeological Repository Curatorial Service	10.U02			5,702
Bark Beetle	10.U03			(511)
Medicine Bow Floristics Inventory	10.U04			3
USFS R2 Data-Wyoming Rare Species Conservation Partnership	10.U05			181
Natural Heritage Database Exports Within R4	10.U06			6,000
Bighorn National Forest East Tensleep Creek Trail Construction	10.U07			4,951
YCC Residential - Greys River Ranger District - Moose Flat Campground and Cazie Guard Station	10.U08			15,352
Colorado Choice Experiment Survey: Understand Homeowners Support for Residential Fuel Reduction Program	10.U09			43,156
Density and Disturbance Calculation Tool	10.U10			323
Regional Lodgepole Pine Community Study	10.U11			11
				<u>86,959</u>
<i>National Institute of Food and Agriculture</i>				
Agriculture and Food Research Initiative (AFRI)	10.310			112,839
Cooperative Extension Service	10.500			2,360,287
				<u>2,473,126</u>
<i>Natural Resources Conservation Service</i>				
Soil and Water Conservation	10.902			60,964
Environmental Quality Incentives Program	10.912			392
Conservation Stewardship Program	10.924			57,426
				<u>118,782</u>
<i>Risk Management Agency</i>				
Crop Insurance Education in Targeted States	10.458		181,542	350,061
Total U.S. Department of Agriculture Direct Programs			<u>249,167</u>	<u>3,307,486</u>
U.S. Department of Agriculture Pass-Through Programs From:				
<i>Kansas State University</i>				
Homeland Security Agriculture	10.304	S17051		1,016
Cooperative Extension Service	10.500	1516PD002		4,664
				<u>5,680</u>
<i>University of California, Davis</i>				
Crop Protection and Pest Management Competitive Grants Program	10.329	SA14-2309-32		25
<i>Utah State University</i>				
Sustainable Agriculture Research and Education	10.215	140867009-354	44,499	210,971
Sustainable Agriculture Research and Education	10.215	150893-00001-226		4,755
Cooperative Extension Service	10.500	120834013	5,400	19,612
Cooperative Extension Service	10.500	130677013	5,818	17,237
			<u>55,717</u>	<u>252,575</u>

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UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Year Ended June 30, 2017

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Wyoming Department of Agriculture</i>				
Specialty Crop Block Grant Program - Farm Bil	10.170	021616JJ02	\$	1,333
Specialty Crop Block Grant Program - Farm Bil	10.170	040615JJ01		2,440
Specialty Crop Block Grant Program - Farm Bil	10.170	040615JJ03		1,196
Specialty Crop Block Grant Program - Farm Bil	10.170	12-25-B-1707		1,598
Specialty Crop Block Grant Program - Farm Bil	10.170	6916PD002		24,172
Specialty Crop Block Grant Program - Farm Bil	10.170	71816PD001		8,475
Forest Health Protector	10.680	14-DG-11020000-027		959
Development of a Gluten Free Dry Bean Production Manua	10.U12	14-SCBGP-WY-0056		7,155
				47,328
<i>Wyoming Department of Education</i>				
Specialty Crop Block Grant Program - Farm Bil	10.170	021616JJ03		1,048
Total U.S. Department of Agriculture - Pass-Through Funding			55,717	306,656
Total U.S. Department of Agriculture			304,884	3,614,142
U.S. Department of Commerce Direct Programs				
Economic Development Administration				
Economic Development Technical Assistanc	11.303			107,322
National Institute of Standards and Technolog				
Manufacturing Extension Partnershi	11.611			304,292
Total U.S. Department of Commerce Direct Programs				411,614
U.S. Department of Commerce Pass-Through Programs From:				
<i>National Institute of Standards and Technology</i>				
Manufacturing Extension Partnershi	11.611	061615JJ01		20,783
<i>Consortium of Universities for the Advancement of Hydrologic Science, Inc. (CUAHSI)</i>				
Rainfall Simulator at the 2017 NOAA/NWS/OWP Summer Innovators Program	11.U01	N/A		15,098
Total U.S. Department of Commerce - Pass-Through Funding				35,881
Total U.S. Department of Commerce			-	447,495
U.S. Department of Defense Direct Programs				
Defense Logistics Agency				
Procurement Technical Assistance For Business Firm	12.002			189,706
National Security Agency				
Language Grant Program	12.900			38,711
Mathematical Sciences Grants Program	12.901			11,106
				49,817
Air Force Reserve Officer's Training Corps				
Air Force ROTC 14-15	12.U01			2,718
Air Force ROTC 15-16	12.U02			669
Air Force ROTC 16-17	12.U03			98,508
				101,895
Army Reserve Officer's Training Corps				
ARMY ROTC 16-17	12.U04			731,516
Total U.S. Department of Defense - Direct Programs				1,072,934
U.S. Department of Defense Pass-Through Programs From:				
<i>Academy of Applied Science</i>				
Basic, Applied, and Advanced Research in Science and Engineerin	12.630	02232017REV002		6,770
Total U.S. Department of Defense - Pass-Through Funding				6,770
Total U.S. Department of Defense			-	1,079,704
U.S. Department of Interior Direct Programs				
Bureau of Land Management				
Cultural and Paleontological Resources Managemen	15.224			71,633
Fish, Wildlife and Plant Conservation Resource Managemer	15.231		71,090	115,111
Rangeland Resource Managemen	15.237			3,667
Socioeconomic Reports for BLM Casper Field Office and BLM				
Arizona Colorado River District	15.U01			14,702
			71,090	205,113
Bureau of Reclamation				
Cultural Resources Management	15.511			13,501
Fish and Wildlife Service				
Service Training and Technical Assistance (Generic Training	15.649			5,424
Migratory Bird Monitoring, Assessment and Conservatio	15.655			27,980
				33,404
National Park Service				
Cooperative Research and Training Programs – Resources of the National Park System	15.945		1,663	50,456
Macroinvertebrates at Agate Fossil Beds National Monument, Phase 1	15.U02			(164)
			1,663	50,292
U.S Geological Survey				
Cooperative Research Units	15.812			23,430
Total U.S. Department of Interior - Direct Programs			72,753	325,740

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UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Year Ended June 30, 2017

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Interior Pass-Through Programs From:				
<i>America View, Inc.</i>				
National Land Remote Sensing Education Outreach and Research	15.815	AV13-WY01	\$	13,301
<i>California Department of Fish and Wildlife</i>				
Potential Population Size of Sierra Nevada Bighorn Shee	15.U03	P1560014		94,171
<i>Industrial Economics, Incorporated</i>				
Nation-Wide Mail Household Survey on the Public's Opinions About Visibility in National Parks	15.U04	3330-005-WYSAC		165,242
<i>Resource Systems Group, Inc.</i>				
Socioeconomic Research & Analysis	15.U05	14206		4,731
<i>Wyoming Department of Environmental Quality</i>				
Abandoned Mine Land Reclamation (AMLR)	15.252	092211SA1		737,212
Abandoned Mine Land Reclamation (AMLR)	15.252	082914JJ02		(150)
Abandoned Mine Land Reclamation (AMLR)	15.252	062515JJ04		827
Abandoned Mine Land Reclamation (AMLR)	15.252	062515JJ05		9,583
Abandoned Mine Land Reclamation (AMLR)	15.252	062515JJ06		39,789
				787,261
<i>Wyoming State Geological Survey</i>				
National Cooperative Geologic Mapping	15.810	120715PD001		12,285
<i>Wyoming Game and Fish Department</i>				
Fish and Wildlife Management Assistance	15.608	002238		123,584
State Wildlife Grants	15.634	002469		72,642
				196,226
<i>Wyoming State Parks and Cultural Resources</i>				
Cultural and Paleontological Resources Management	15.224	01132017JJ01		14,555
Total U.S. Department of Interior - Pass-Through Funding				1,287,772
Total U.S. Department of Interior			72,753	1,613,512
U.S. Department of Justice Direct Programs				
<i>Bureau of Justice Statistics</i>				
State Justice Statistics Program for Statistical Analysis Center	16.550			202,689
Total U.S. Department of Justice Direct Programs				202,689
U.S. Department of Justice Pass-Through Programs From:				
<i>National 4-H Council</i>				
Juvenile Mentoring Program	16.726	2014-JU-FX-0025		(831)
Juvenile Mentoring Program	16.726	2015-JU-FX-0015		33,710
				32,879
Total U.S. Department of Justice - Pass-Through Funding				32,879
Total U.S. Department of Justice			-	235,568
U.S. Department of State Bureau of Educational and Cultural Affairs				
Direct Programs				
<i>Bureau of Educational and Cultural Affairs</i>				
Professional and Cultural Exchange Programs - Citizen Exchange	19.415		6,062	47,950
Total U.S. Department of State Bureau of Educational and Cultural Affairs Direct Programs			6,062	47,950
Total U.S. Department of State Bureau of Educational and Cultural Affairs			6,062	47,950
U.S. Department of Transportation Direct Programs				
<i>Federal Highway Administration</i>				
Highway Training and Education	20.215			37,923
Total U.S. Department of Transportation Direct Programs				37,923
U.S. Department of Transportation Pass-Through Programs From:				
<i>Wyoming Department of Transportation</i>				
<i>Metropolitan Transportation Planning and State and Non-Metropolitan</i>				
Planning and Research	20.505	FT16075		11,277
Formula Grants for Rural Areas	20.509	5311-15-FTA-02		(1,863)
Formula Grants for Rural Areas	20.509	5311-16-FTA-2		219,558
Formula Grants for Rural Areas	20.509	5311-16-FTA-2		831,785
				1,060,757
<i>Wyoming Office of Homeland Security</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grant	20.703	16-DOT-UWY-HM-HMP16		9,498
Interagency Hazardous Materials Public Sector Training and Planning Grant	20.703	17-DOT-UWY-HM-HMP17		12,906
				22,404
Total U.S. Department of Transportation - Pass-Through Funding				1,083,161
Total U.S. Department of Transportation			-	1,121,084

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Year Ended June 30, 2017

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Federal Communications Commissions Direct Programs				
Federal Communications Commission				
Wyoming Deaf-Blind Equipment Distribution Program FY15-1	32.U01		\$	3,066
Wyoming Deaf-Blind Equipment Distribution Program FY16-1	32.U02			12,390
Total U.S. Federal Communications Commission Direct Programs				<u>15,456</u>
Total U.S. Federal Communications Commission				<u>-</u> 15,456
U.S. National Aeronautics and Space Administration Direct Programs				
Education				
	43.008			263,573
Total U.S. National Aeronautics and Space Administration Direct Programs				<u>263,573</u>
U.S. National Aeronautics and Space Administration Pass-Through Programs From:				
<i>Association of Universities for Research and Astronomy</i>				
Geographically Distributed Citizen Scientist Training for the 201				
Citizen CATE Experiment	43.U01	N67286C-N		36,862
Total U.S. National Aeronautics and Space Administration - Pass-Through Funding				<u>36,862</u>
Total U.S. National Aeronautics and Space Administration				<u>-</u> 300,435
U.S. National Endowment for the Arts and Humanities Direct Programs				
<i>National Endowment for the Arts</i>				
Promotion of the Arts Grants to Organizations and Individual	45.024			4,835
Total U.S. National Endowment for the Arts and Humanities Direct Programs				<u>4,835</u>
U.S. National Endowment for the Arts and Humanities Pass-Through Programs From:				
<i>Wyoming Arts Council</i>				
Promotion of the Arts Partnership Agreement	45.025	28406515		4,000
Promotion of the Arts Partnership Agreement	45.025	20805007		4,581
University of Wyoming Cultural Programs: 16/17 Performance an Arts Education Programming/Season	45.U01	083016JJ03		7,252
				<u>15,833</u>
<i>Wyoming Humanities Council</i>				
Promotion of the Humanities Federal/State Partnership	45.129	013011SA5		1,326
Total U.S. National Endowment for the Arts and Humanities - Pass-Through Funding				<u>17,159</u>
Total U.S. National Endowment for the Arts and Humanities				<u>-</u> 21,994
U.S. Small Business Administration Direct Programs				
Small Business Development Centers				
	59.037			716,751
Federal and State Technology Partnership Program	59.058			105,640
Total U.S. Small Business Administration Direct Programs				<u>822,391</u>
Total U.S. Small Business Administration				<u>-</u> 822,391
U.S. Small Business Administration Pass-Through Programs From:				
<i>Wyoming Business Council</i>				
State Trade Expansion	59.061	157806		19,421
Total U.S. Small Business Administration - Pass-Through Funding				<u>19,421</u>
Total U.S. Small Business Administration				<u>-</u> 841,812
U.S. Department of Veterans Affairs Pass-Through Programs From:				
<i>Albany County</i>				
VA Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces	64.034	12062016REV001	39,024	86,009
Total U.S. Department of Veterans Affairs - Pass-Through Funding			<u>39,024</u>	<u>86,009</u>
Total U.S. Department of Veterans Affairs			<u>39,024</u>	<u>86,009</u>
U.S. Environmental Protection Agency Pass-Through Programs From:				
<i>Wyoming Department of Agriculture</i>				
Performance Partnership Grants	66.605	BG-96825016-0		26,240
<i>Wyoming Department of Agriculture</i>				
Performance Partnership Grants	66.605	022614JJ03		374
Total U.S. Environmental Protection Agency - Pass-Through Funding				<u>26,614</u>
Total U.S. Environmental Protection Agency				<u>-</u> 26,614
U.S. Department of Energy Pass-Through Programs From:				
<i>Battelle Energy Alliance</i>				
Center for Advanced Energy Studies: Core Research Capabilities Coordinat INL-Joint Appointment for Enhancing Energy Studies in Collaborati with the Center for Advanced Energy Studies	81.121	157819		42,460
	81.U01	116558-XX		(14)
				<u>42,446</u>

Continued

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Year Ended June 30, 2017

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Lawrence Berkeley National Lab</i>				
Measurement-Based Stability Assessment--Real Time Measurement Unit	81.U02	7248680		\$ 90,558
Quality Assurance and Data Reduction for the Beijing-Arizona Sky Survey (BAS)	81.U03	7283082		78,536
				<u>169,094</u>
Total U.S. Department of Energy - Pass-Through Funding				<u>211,540</u>
Total U.S. Department of Energy				<u>-</u> <u>211,540</u>
U.S. Department of Education Direct Programs				
<i>Office of Postsecondary Education</i>				
Gaining Early Awareness and Readiness for Undergraduate Program	84.334		2,596,846	3,702,783
College Access Challenge Grant Program	84.378			97,251
Total U.S. Department of Education Direct Programs			<u>2,596,846</u>	<u>3,800,034</u>
U.S. Department of Education Pass-Through Programs From:				
<i>Center for Civic Education</i>				
Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	84.367	U367D150010		<u>35,525</u>
<i>National Writing Project</i>				
Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	84.367	92-WY01-SEED2015		10,276
Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	84.367	92-WY01-SEED2017-ILI		<u>1,348</u>
				<u>11,624</u>
<i>Northern Arizona University</i>				
Education Research, Development and Dissemination	84.305	1002479-02		<u>42,142</u>
<i>University of Colorado, Denver</i>				
English Language Acquisition State Grant	84.365	FY13.626.001		<u>(17)</u>
<i>Wyoming Department of Education</i>				
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	102714JJ002		786
Mathematics and Science Partnerships	84.366	1601506MSPA0	73,207	155,095
Mathematics and Science Partnerships	84.366	1601506MSPA2		159,502
			<u>73,207</u>	<u>315,383</u>
<i>Wyoming Department of Health</i>				
Special Education-Grants for Infants and Families	84.181	042194UW3		<u>50</u>
Total U.S. Department of Education - Pass-Through Funding			<u>73,207</u>	<u>404,707</u>
Total U.S. Department of Education			<u>2,670,053</u>	<u>4,204,741</u>
U.S. Department of Health and Human Services Direct Programs				
<i>Health Resources and Services Administration</i>				
Family to Family Health Information Center	93.504		23,228	109,962
PPHF Geriatric Education Centers	93.969		164,955	956,088
			<u>188,183</u>	<u>1,066,050</u>
<i>Administration for Community Living</i>				
ACL Assistive Technology	93.464			325,063
University Centers for Excellence in Developmental Disabilities Education Research, and Service	93.632			<u>542,438</u>
				<u>867,501</u>
<i>Centers for Disease Control and Prevention</i>				
Medicare Cost Report Payments for the Casper and Cheyenne Residency Programs to Encounter Rate of Services Provided on their Annual Clinic Costs Reports	93.U01			<u>277,355</u>
<i>Centers for Medicare and Medicaid Services</i>				
Meaningful Use Funds To Improve Patient Care (Financial Reward for Converting to Electronic Health Records)	93.U02			<u>43,643</u>
Total U.S. Department of Health and Human Services Direct Programs			<u>188,183</u>	<u>2,254,549</u>
U.S. Department of Health and Human Services Pass-Through Programs From:				
<i>Mountain-Pacific Quality Health Foundation</i>				
Centers for Medicare and Medicaid Services (CMS) Research, Demonstration and Evaluations	93.779	HHSM-500-2014-QIN0091		<u>42,543</u>
<i>New Mexico Department of Health</i>				
Assistance Programs for Chronic Disease Prevention and Control	93.945	17462		<u>(19,364)</u>
<i>North Dakota State University</i>				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	FAR0023911		<u>122,243</u>
<i>Northern Arapaho Business Council, Northern Arapaho Tribe</i>				
Northern Arapaho SPF-TIG Program Evaluator	93.U03	121409UW1		<u>144,429</u>
<i>University of Washington, Seattle</i>				
Area Health Education Centers	93.107	UWSC6052		<u>85,001</u>
<i>West Park Hospital District</i>				
Drug-Free Communities Support Program Grants	93.276	012913SA5		<u>856</u>

Continued

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Year Ended June 30, 2017

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Wyoming Department of Health</i>				
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	00131895	\$	149,324
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	061313SA2		40,049
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283	061313SA2		53
The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic Disease prevention and Health Promotion Program	93.544	061313SA2		7,185
Assistance Programs for Chronic Disease Prevention and Control	93.945	081015JJ03		378
Assistance Programs for Chronic Disease Prevention and Control	93.945	6616PD001		45,783
Block Grants for Prevention and Treatment of Substance Abuse	93.959	082014JJ04		5,786
Maternal and Child Health Services Block Grant to the State	93.994	TW-2015-012		6,478
				<u>255,036</u>
Total U.S. Department of Health and Human Services - Pass-Through Funding				<u>630,744</u>
Total U.S. Department of Health and Human Services			<u>188,183</u>	<u>2,885,293</u>
Corporation for National and Community Service Pass-Through Programs From:				
<i>Serve Wyoming</i>				
AmeriCorps	94.006	15AC175471		1,879
AmeriCorps	94.006	16AC179052		184,117
				<u>185,996</u>
Total Corporation for National and Community Service - Pass-Through Funding				<u>185,996</u>
Total Corporation for National and Community Service			<u>-</u>	<u>185,996</u>
U.S. Department of Homeland Security Pass-Through Programs From:				
<i>Wyoming Office of Homeland Security</i>				
Homeland Security Grant Program	97.067	EMW-2014-SS-00094		54,667
Total U.S. Department of Homeland Security - Pass-Through Funding				<u>54,667</u>
Total U.S. Department of Homeland Security			<u>-</u>	<u>54,667</u>
Total Other Clusters and Other Programs			<u>3,280,959</u>	<u>22,522,771</u>
TOTAL FEDERAL AWARDS			<u>\$ 7,095,934</u>	<u>\$ 123,011,653</u>

The accompanying notes are an integral part of this schedule.

UNIVERSITY OF WYOMING

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the Federal award activity of the University of Wyoming (the “University”) under programs of the Federal government for the year ended June 30, 2017. 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 assets, or cash flows of the University.

Note 2. Summary of Significant Accounting Policies

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

Note 3. Indirect Cost Rate

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

Note 4. Federal Student Loan Program

The Federal Perkins Loan Program (CFDA #84.038) is administered directly by the University and balances and transactions relating to this program are included in the University’s basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the Federal expenditures presented in the Schedule. The University’s Federal Perkins Loan Program had an outstanding loan balance of \$6,002,974 as of June 30, 2017.

The Federal Perkins Loan Program Extension Act of 2015, enacted on December 18, 2015, extended the Perkins Loan Program through September 30, 2017. The University ceased awarding Federal Perkins Loans to graduate borrowers as of September 30, 2016 and to undergraduate borrowers as of September 30, 2017. In addition, disbursements for graduate borrowers ceased June 30, 2017 and disbursements for undergraduate borrowers are required to cease June 30, 2018.

Beginning October 1, 2017, the University must pay to the U.S. Department of Education: (1) a portion of the Federal share of the balance of its Perkins Loan funds; (2) a portion of the Federal Perkins student loan payments, including principal and interest, received by the University; and (3) a capital distribution from its Federal Perkins Loan fund.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

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

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major Federal programs:

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

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

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

Identification of major Federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
Cluster	Student Financial Assistance Cluster
10.500	Cooperative Extension Service

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

Auditee qualified as low-risk auditee? Yes No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017

II. FINANCIAL STATEMENT FINDINGS

2017-001: Information Systems Segregation of Duties

Criteria: Government Auditing Standard 6.23a identifies that information systems general controls include segregation of duties. In the information systems environment these duties are generally defined as the ability to modify programming, the use of applications to input, process and provide output (production), and the review of programming changes prior to implementation in production.

Condition/Context: During the Information Systems General Controls Review, we noted that 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.

Cause: The cause appears to be an error in IT's procedures that allowed individuals to have a higher level of access privileges than they need.

Effect: Assigning a higher level of account privileges than needed presents a risk that unauthorized and/or inappropriate transactions and power administrator activity could be performed and avoid detection. Furthermore, these users also have the capability to modify or remove system logs that typically would be used to review for unauthorized activity, which limits management's ability to implement and operate effective compensating controls.

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

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

2017-002: Schedule of Expenditures of Federal Awards

Catalog of Federal Assistance (CFDA) Number and Title: Research and Development Cluster, CFDA #10.RD (#10.203 Payments to Agricultural Experiment Stations Under the Hatch Act); Research and Development Cluster, CFDA #10.RD (#10.202 Cooperative Forestry Research)
Federal Agency Name: U.S. Department of Agriculture, National Institute of Food and Agriculture
Pass-Through Entity Name (if applicable): N/A
Award Number: NI17HFPXXXXXG003; NI17HMFXXXXXG005; NI17MSCFRXXXXG044; 2015-31200-06056
University Project ID: 1003097A; 1003099A; 1003098A; 15RRFADM
Award Year(s): October 1, 2016 – September 30, 2018; October 1, 2014 – September 30, 2016

Criteria: Per 2 CFR 200.502 and 2 CFR 500.510, the auditee shall identify in its accounts all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of Federal agency, and name of pass-through agency.

Condition/Context: The University reports its Federal expenditures on three Schedules of Expenditures of Federal Awards (SEFA) – the Project Comp SEFA, the Hatch SEFA, and the Smith Lever SEFA. The Hatch and Smith Lever SEFAs provided by the University for audit did not properly identify all Federal funds expended. During the course of testing performed on the initial SEFAs provided for audit, we noted the following:

1. Four awards were excluded from the Hatch SEFA, which should have been included within the Research and Development Cluster. The expenditures for the excluded awards totaled \$1,233,807.
2. One award on the Smith Lever SEFA, which is reported as an other program under CFDA #10.500, was also reported within the Research and Development Cluster. The expenditures for the duplicated award totaled \$86,971.
3. Three awards on the Smith Lever SEFA, which are reported as other programs under CFDA #10.500, were duplicated within the Smith Lever SEFA. The expenditures for the duplicated awards totaled \$44,890.

The errors were noted during reconciliations of the Federal cash receipts, cash expenditures, and receivable as reported on the Hatch and Smith Lever SEFAs to the University’s general ledger. Subsequent to the corrections being made for the errors noted, the expenditures reported on the Hatch and Smith Lever SEFAs reconciled to the University’s general ledger.

The improperly reported awards and expenditures above did not impact the original major program determination. In addition, although Federal expenditures were overstated by \$131,861 for the Cooperative Extension Program (CFDA #10.500), which was a major program for fiscal year 2017, the errors did not impact the audit work performed as selections were made directly from the University’s general ledger.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017

Questioned Costs: \$0

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

Cause: As previously noted, the University's Federal funds are reported on three SEFAs. Two of the SEFAs, the Hatch and Smith Lever SEFAs, are prepared under a separate internal control system. With respect to the improperly excluded Federal expenditures on the Hatch SEFA, the OSP personnel did not include the expenditures on the Hatch SEFA as no amounts of Federal funding had yet been requested for reimbursement from the Federal agency as of June 30, 2017. With respect to the awards improperly reported twice on the Smith Lever SEFA, it was due to human error. In addition, the OSP's internal control system does not include a reconciliation of the Federal expenditures for the Hatch and Smith Lever programs, or the total Federal receivable, as reported on the SEFAs to the University's general ledger.

Identification as a Repeat Finding: Yes; 2016-001.

Recommendation: 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.

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2017

PRIOR YEAR FINDING: 2016-001: Schedule of Expenditures of Federal Awards

Catalog of Federal Assistance (CFDA) Number and Title:

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

Federal Agency Name:

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

UNIVERSITY OF WYOMING

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2017**

Pass-Through Entity Name (if applicable):

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

Award Number:

1. DMS-1418838
08807002-315411
14-746Q-UW-MG7-00
3003482993
1UG4LM01234-01
2. N/A
3. 092915JJ05
W911SR-12-C-0063
29NA00023
K6000-603
DE-SC0008506
060606UW3
DTPH5614GPPS21
9025
032214JJ02
4. 2014-JU-FX-0025; 2015-JU-FX-0015
5. 061712SA8, 092914JJ03
082914JJ02, 082914JJ03
6. N/A

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2017

<p>University Project ID:</p> <ol style="list-style-type: none">1002468 1002670A 1002729 1002803 10031231002863A1002894 1001728 ICF48143 1002664 1001666 KENNON46173 1002632 1002245 10022681002663, 10031241001541, 1001541A, 1001541B, 1001541C, 1001541D 1001541E, 1001541FN/A
<p>Award Year(s):</p> <ol style="list-style-type: none">August 15, 2014 through July 31, 2017 July 1, 2015 – June 30, 2016 March 11, 2015 – June 30, 2015 February 1, 2015 – August 31, 2015 May 1, 2016 – April 30, 2017N/AJune 1, 2015 – December 31, 2015 September 21, 2012 – September 19, 2014 October 1, 2009 – September 30, 2014 December 5, 2014 – May 15, 2015 August 15, 2012 – August 14, 2015 May 1, 2006 – Project Completion September 22, 2014 – September 21, 2015 February 3, 2014 – September 29, 2015 January 8, 2014 – June 30, 2015February 1, 2015 – January 31, 2016; February 1, 2016 – January 31, 2017March 8, 2012 – June 30, 2016N/A

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

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

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2017

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

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

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

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended June 30, 2017

Status: The Schedule of Expenditures of Federal Awards (SEFA) is a report in which the University reports all expenditures of Federal awards. The auditors determine which grants they will select for testing using this report. There are three classifications for awards: research, instruction, and other public service. The correct classification of each award is critical for the selection of awards to test. None of the items noted on the SEFA resulted in any questioned costs, but reference dollar amounts as part of the observation. There were six instances of misreporting of awards in this audit; the following is an update as to the status of each:

1. The awards have been reclassified as Research and Development and will be recorded properly on the SEFA. Uniform Guidance requires Federal agencies to disclose the classification to the grantee to ensure proper classification. Many agencies have not complied with providing this disclosure. If the agency has not disclosed this classification, the OSP will contact the project investigator (PI) and receive their guidance for classification according to the Federal definition and their project. In this case, both NSF and NIH have determined all of their awards will, by default, be classified as Research and Development. The University has a total of 348 awards from these two sponsors and this observation noted five awards were misclassified.
2. The award has been reclassified as non-Federal and will not be included in the SEFA. The award noted was a subaccount set up to manage cost share. The setup carried forward the same classification as the main account of the Federal award. This error was not caught in setup. We have changed our setup procedure to ensure when subaccounts are created, we evaluate all elements that roll forward from the main award.
3. The process for creating the SEFA has been modified to include the expenditures related to the residual balances of fixed-price contracts.
4. The awards have been reclassified as Federal pass-through and will be recorded properly on the SEFA. The classification of awards is further complicated when we receive Federal funds that are passed through to us by another agency, for example, the State of Wyoming. It is the responsibility of the agency to disclose if the funds are Federal pass-through or non-Federal to the entity receiving the funds. Many agencies have not complied with providing this disclosure. In this case, two awards were misclassified as Federal direct funding instead of Federal pass-through. To prevent this from occurring again, all awards will be reviewed to ensure the classification matches the agency information documented.
5. As noted by the auditors in the audit report, this issue has been resolved with DEQ. The auditors also noted that it was a unique situation due to the pass-through nature of the AMLR funds through DEQ.
6. In this case, the auditors requested and received subrecipient information from three different University employees. The University employees provided information they believed to meet the needs of the auditors; however, the data was gathered differently by those individuals and yielded different results. We will work with the auditors to ensure that they are only reviewing the official records of the University for sponsored programs financial data.

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2017

Auditor’s Comments: Based on current year testing, we determined all of the errors had been corrected in the fiscal year 2017 SEFA. However, in our review of the fiscal year 2017 SEFA, we noted errors as reported in the repeat finding at 2017-002. As such, this finding has not yet been resolved.

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

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

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

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

Status: The University’s Financial Services Business Office (the “FSBO”) no longer stores any data on an internal office hard-drive and has implemented the University’s Information Technology’s (UW IT) recommendation to store data in the Departmental Storage, which is made available to all departments on campus. All of the office documents are stored in the Departmental Storage provided by UW IT, not just loan disbursement notifications. The UW IT division provides nightly backups of all data in Departmental Storage and stores these backups at a secure, offsite location. Each nightly backup is stored at the offsite location for 30 days. If a document is deleted, the FSBO would have 30 days from the date of deletion to recover the original document. The FSBO is responsible for determining which employees have access to individual data folders in an effort to further secure the data.

Auditor’s Comments: Based on current year testing, we determined the University implemented the above procedures. We believe that this finding has been resolved.

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2017

**PRIOR YEAR FINDING: 2016-003: Student Financial Assistance Cluster – Special Tests:
Student Loan Repayments**

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

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

Status: The FSBO immediately notified Heartland-ECSI (third-party loan servicer) of the finding and requested the servicer implement additional controls to create exception reports to identify instances in which borrowers do not receive notification for in-school deferments. On September 17, 2016, Heartland-ECSI programmed additional error conditions within their software controls to catch these types of situations. Also, as a result of the additional controls, Heartland-ECSI adds memos within each borrower’s account when the notification email is sent out. This memo includes a date and time stamp of the email that was sent. FSBO also implemented an additional internal, monthly monitoring system for all in-school deferments processed by both the FSBO staff and Heartland-ECSI. Each month a FSBO employee ensures that all students who were granted an in-school deferment received proper notification via email. If an email was not sent, the employee creates a letter and sends via the US Postal Service and adds a memo to the student’s account. The employee would also follow up with Heartland-ECSI about the omission. Since Heartland-ECSI implemented the new controls, the University has not identified any student who was not emailed properly by Heartland-ECSI.

Auditor’s Comments: Based on current year testing, we determined the University implemented the above procedures. We believe that this finding has been resolved.

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2017

**PRIOR YEAR FINDING: 2016-004: Student Financial Assistance Cluster – Special Tests:
Enrollment Reporting**

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

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

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

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

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

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

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

Status: Student Financial Aid and the Office of the Registrar have been working closely with the National Student Clearinghouse (NCS) and the National Student Loan Data System (NSLDS) to correct these issues. Due to increased complexity of reporting created by recent Federal regulations, there has been further guidance, as well as training webinars from NSC, NSLDS, and the U.S. Department of Education, provided to all schools due to increased audit findings across the nation. All withdrawals are being monitored to ensure correct reporting and error lists from NSC and NSLDS are being corrected.

Auditor’s Comments: Based on current year testing, we determined the University implemented the above procedures. We believe that this finding has been resolved.

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2017

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

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

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

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

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

Status: The Manager for the OSP has met with the SNAP staff regarding the timely submission of payments on sponsored programs during the period of closeout.

- The granting agency could request that the University repay the questioned costs of \$2,727. No request has been received to date, and we have not received any correspondence to indicate there will be such a request.
- The OSP has reviewed the policies and procedures for drawing down funds at the end of a grant period and timely reporting to ensure compliance. The responsibility of the OSP is to ensure compliance with sponsored program requirements and working with the department to ensure such compliance.

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2017

- The OSP has drafted the following policies for Executive Committee approval to provide guidance, as well as rules and regulations, for the proper management of sponsored program expenses:
 - Accounting for Unallowable Costs Policy
 - Asset Management Policy
 - Charging Administrative Expenses to Federal Awards Policy
 - Cost Sharing Policy
 - Cost Transfer Policy
 - Costing Policy
 - Financial Reports Policy for Sponsored Programs
- The policies will be disseminated to campus by the OSP through various campus list serves, email groups, direct communications to current PI's and fiscal administrators, campus-wide training and will be posted on the OSP website.

Auditor's Comments: Based on current year testing, we determined the University is still in the process of implementing the above procedures. As such, this finding has not yet been resolved.

PRIOR YEAR FINDING – 2016-006: SNAP Cluster – Performance Reporting

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

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

Status: The PI submitted the performance reports without receiving official financial information from the OSP. The Manager of the OSP met with the SNAP staff to clarify that sponsored program financial data can only come from the official records of the University and should be provided by the OSP to ensure compliance and consistency. This requirement will also be communicated to other PIs through campus-wide training.

Auditor's Comments: Based on current year testing, we determined the University implemented the above procedures. We believe that this finding has been resolved.

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2017

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

Catalog of Federal Assistance (CFDA) Number and Title: CFDA #10.025 Plant and Animal Disease, Pest Control, and Animal Care
Federal Agency Name: U.S. Department of Agriculture
Pass-Through Entity Name (if applicable): N/A
Award Number: 13-8556-1532-CA
University Project ID: 1001873, 1001873A, 1001873B
Award Year(s): February 1, 2013 – January 31, 2014

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

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

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

Regarding the specific instance noted in the FY 2014 audit, a final SF-425 was filed with the Federal agency for award #13-8556-1532-CA which indicated that the University was under-matched. No subsequent communication was received from the Federal awarding agency. We believe this finding does not warrant further action.

Auditor’s Comments: The University has indicated that the Federal agency’s lack of response to the University’s acknowledgement of the noncompliance indicates the Federal agency’s acceptance. The University has met all of the criteria specified in the Uniform Grant Guidance section 200.511(b)(3), specifically, that two years have passed since the audit report in which the finding occurred was submitted to the Federal Audit Clearinghouse, the Federal agency is not currently following up with the University on the audit finding, and a management decision was not issued. We believe that this finding has been resolved.

EXHIBIT I

CORRECTIVE ACTION PLANS

Date: November 28, 2017
 To: McGee, Hearne & Paiz, LLP
 From: Janet S. Lowe, CPA
 Associate Vice President for Fiscal Administration
 Re: University of Wyoming Compliance Report – Fiscal Year 2017

The following are the Corrective Action Plans to address the control deficiencies in the FY 2017 Compliance Report (see pages 20 through 22 for the complete text of the control deficiencies):

2017-001: Information Systems Segregation of Duties

Condition/Context: During the Information Systems General Controls Review, we noted that 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.

Views of Responsible Officials and Planned Corrective Actions: IT takes security extremely seriously. We are arguably far more secure than our peers. We put a lot of effort and thought into security. We concentrate on perimeter, architectural and hierarchical security. Our processes and architectures are deliberately designed to provide a high level of security and data protection.

We rectified this issue on Tuesday, November 14, 2017, immediately upon becoming aware of the situation. We are putting a formal procedure together where we will better audit privilege levels.

We do believe in a strong, best-practices segmentation of duties. That is why our Security Office is a separate function within IT. Duties were in fact segregated. Administrators in production do not work in our development environment. This was an error in assigning account privileges, not in duty or responsibility assignments.

2017-002: Schedule of Expenditures of Federal Awards

Catalog of Federal Assistance (CFDA) Number and Title: Research and Development Cluster, CFDA #10.RD (#10.203 Payments to Agricultural Experiment Stations Under the Hatch Act); Research and Development Cluster, CFDA #10.RD (#10.202 Cooperative Forestry Research)
Federal Agency Name: U.S. Department of Agriculture, National Institute of Food and Agriculture
Pass-Through Entity Name (if applicable): N/A
Award Number: NI17HFPXXXXG003; NI17HMFXXXXG005; NI17MSCFRXXXXG044; 2015-31200-06056
University Project ID: 1003097A; 1003099A; 1003098A; 15RRFADM
Award Year(s): October 1, 2016 – September 30, 2018; October 1, 2014 – September 30, 2016

Condition/Context: The University reports its Federal expenditures on three Schedules of Expenditures of Federal Awards (SEFA) – the Project Comp SEFA, the Hatch SEFA, and the Smith Lever SEFA. The Hatch and Smith Lever SEFAs provided by the University for audit did not properly identify all Federal funds expended. During the course of testing performed on the initial SEFAs provided for audit, we noted the following:

1. Four awards were excluded from the Hatch SEFA, which should have been included within the Research and Development Cluster. The expenditures for the excluded awards totaled \$1,233,807.

2. One award on the Smith Lever SEFA, which is reported as an other program under CFDA #10.500, was also reported within the Research and Development Cluster. The expenditures for the duplicated award totaled \$86,971.
3. Three awards on the Smith Lever SEFA, which are reported as other programs under CFDA #10.500, were duplicated within the Smith Lever SEFA. The expenditures for the duplicated awards totaled \$44,890.

The errors were noted during reconciliations of the Federal cash receipts, cash expenditures, and receivable as reported on the Hatch and Smith Lever SEFAs to the University's general ledger. Subsequent to the corrections being made for the errors noted, the expenditures reported on the Hatch and Smith Lever SEFAs reconciled to the University's general ledger.

The improperly reported awards and expenditures above did not impact the original major program determination. In addition, although Federal expenditures were overstated by \$131,861 for the Cooperative Extension Program (CFDA #10.500), which was a major program for fiscal year 2017, the errors did not impact the audit work performed as selections were made directly from the University's general ledger.

Recommendation: 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.

Views of Responsible Officials and Planned Corrective Actions: The University will utilize the functionality of the new WyoCloud general ledger system to account for all Federal funds.

- As of July 1, 2017, all the accounts associated with the old Hatch and Smith Lever Federal funds structure have been closed and are now under the same internal control structure as all other sponsored programs.
- All new Hatch and Smith Lever funds will be consolidated with all other sponsored program funds into one report to use in the preparation of the SEFA.
- The reporting available in the new WyoCloud system will be reviewed to ensure that the data requirements of the SEFA are available in a singular report that can be reconciled to the general ledger on a quarterly basis. This will ensure Federal funds are not excluded from the report or double reported.

Anticipated Completion Date – Completed July 1, 2017 with the implementation of WyoCloud.

Contact Person – Jonnie Jenkins, Manager, Office of Sponsored Programs.