

University of Wyoming
Compliance Report
June 30, 2014



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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, 2014, 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 10, 2014. Our report includes a reference to other auditors who audited the financial statements of the University of Wyoming Foundation (the "Foundation"), which is shown as a discretely presented component unit, as described in our report on the University's financial statements. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Mc Gee, Hearne & Paiz, LLP

Cheyenne, Wyoming
November 10, 2014

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

To the Board of Trustees
University of Wyoming
Laramie, Wyoming

Report on Compliance for Each Major Federal Program

We have audited University of Wyoming's (the "University") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the University's major Federal programs for the year ended June 30, 2014. The University's major Federal programs are identified in the summary of independent auditor's results section of the accompanying schedule of findings and questioned costs.

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2014.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2014-001 through 2014-007. Our opinion on each major Federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompany schedule of findings and questioned costs as items 2014-001 through 2014-008, that we consider to be significant deficiencies.

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

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

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

We have audited the financial statements of the business-type activities and the discretely presented component unit of the University as of and for the year ended June 30, 2014, which collectively comprise the University's basic financial statements, and have issued our report thereon dated November 10, 2014, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. We did not audit the financial statements of the University of Wyoming Foundation, which is shown as a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the University of Wyoming Foundation, is based on the report of the other auditors. The accompanying schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of Federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Mc Gee, Hearne & Paiz, LLP

Cheyenne, Wyoming
November 10, 2014

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - SUMMARY
YEAR ENDED JUNE 30, 2014

	Cash Expended
Student Financial Assistance:	
Direct	\$ 51,892,300
Pass-Through	-
Total Student Financial Assistance	<u>51,892,300</u>
Research and Development:	
Direct	29,977,867
ARRA - Direct	939,086
Pass-Through	15,704,412
ARRA - Pass-Through	<u>253,301</u>
Total Research and Development	<u>46,874,666</u>
Other Programs:	
Direct	14,445,551
ARRA - Direct	-
Pass-Through	11,495,769
ARRA - Pass-Through	<u>168,500</u>
Total Other Programs	<u>26,109,820</u>
Total Federal Awards	<u><u>\$ 124,876,786</u></u>

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING

Year Ended June 30, 2014

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
DIRECT FUNDING				
<u>STUDENT FINANCIAL ASSISTANCE</u>				
U.S. Department of Education				
Student Educational Opportunity Grant 13-14	84.007	P007A134577	1001995	\$ 391,102
Federal Work Study Program 11-12	84.033	P033A114577	1001124	41,437
Federal Work Study Program 12-13	84.033	P033A124577	1001490	31,037
Federal Work Study Program 13-14	84.033	P033A134577	1001955	446,709
D-Ed Pell Grant 12-13	84.063	P063P122458	1001491	(7,097)
Pell Grant 13-14	84.063	P063P132458	1001996	9,928,189
D-Ed Pell Grant Administrative Allowance,gruen	84.063	003932	D-EDNLC0173	13,210
Direct Student Loan 12-13	84.268	P268K132458	1001577	74,894
Direct Student Loan 13-14	84.268	P268K142458	1001994	40,975,311
D-ED Teacher Education Assistance for College & Higher Ed (TEACH) 12-13	84.379	PRELIM SPEND	1001493	(18,676)
D-ED Teacher Education Assistance for College & Higher Ed (TEACH) 13-14	84.379	P379T142458	1001998	16,184
Total U.S. Department of Education				51,892,300
TOTAL STUDENT FINANCIAL ASSISTANCE				\$ 51,892,300
<u>RESEARCH AND DEVELOPMENT - DIRECT FUNDING</u>				
U.S. Department of Agriculture				
Agricultural Marketing Service	10.RD			\$ 19,879
Agriculture Research Service	10.RD			43,438
Animal + Plant Health Inspection Service	10.RD			199,534
Foreign Agricultural Service	10.RD			52,858
Forest Service	10.RD			257,959
National Institute of Food and Agriculture	10.RD			3,875,724
Natural Resources Conservation Service	10.RD			17,606
Total U.S. Department of Agriculture				4,466,998
U.S. Department of Defense				
U.S. Air Force	12.RD			459,521
U.S. Army	12.RD			214,120
U.S. Navy	12.RD			49,907
Office of Naval Research	12.RD			188,703
Office of the Secretary of Defense	12.RD			83,098
Total U.S. Department of Defense				995,349
U.S. Department of Interior				
Bureau of Land Management	15.RD			831,303
Fish and Wildlife Service	15.RD			184,467
Geological Survey	15.RD			630,202
National Park Service	15.RD			271,653
Total U.S. Department of Interior				1,917,625
U.S. National Aeronautics and Space Administration	43.RD			1,717,153
U.S. National Science Foundation	47.RD			13,077,967
U.S. Department of Energy	81.RD			2,006,323
U.S. Department of Health and Human Services				
National Institute of Health	93.RD			5,796,452
TOTAL RESEARCH AND DEVELOPMENT - DIRECT FUNDING BEFORE ARRA FUNDING				29,977,867
<u>ARRA - RESEARCH AND DEVELOPMENT - DIRECT FUNDING</u>				
ARRA - U.S. National Science Foundation	47.RD			390,813
ARRA - U.S. Department of Energy	81.RD			548,273
TOTAL ARRA RESEARCH AND DEVELOPMENT - DIRECT FUNDING				939,086
TOTAL RESEARCH AND DEVELOPMENT - DIRECT FUNDING				\$ 30,916,953

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING

Year Ended June 30, 2014

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
OTHER DIRECT FUNDING				
U.S. Department of Agriculture				
Forest Service				
Threatened and Endangered Plant and Animal Database 2011	10	11-CS-11020000-061	1001233	\$ 1,609
Backcountry Trail Maintenance for Shoshone National Forest: Ramshorn Trail No. 819	10	12-PA-11021400-022	1001611	(11,807)
Laramie Peak Trail Work	10	13-PA-11020609-027	1001978	10,135
Bighorn National Forest_West Fork South Tongue River Riparian Restoration Project	10	13-PA-11020200-015	1002016	11,500
Medicine Bow-Routt National Forest_Fencing on Pole Mountain	10	13-PA-11020605-036	1002018	5,750
Bridger Teton National Forest_Grouse Mountain Whitebark Pine Restoration	10	13-PA-11040306-014	1002031	11,062
Uinta-Wasatch-Cache National Forest: East Fork/Bear River Trail Maintenance, Evanston	10	13-PA-11041904-036	1002078	11,500
Bighorn National Forest Sensitive/Rare Plant Botany	10	11-CS-11020200-032	1002161	314
Subtotal Forest Service				<u>40,063</u>
National Institute of Food and Agriculture				
Tri-State Ranch Management Practicum Beginning Rancher Education and Development	10.311	2011-49400-30545	1001263	42,378
Exempt portion of Ranch Management Practicum	10.311	201-49400-30545	1001263A	11,369
Subcontracts on Tri State Ranch Management Practicum 1001263	10.311	2011-49400-30545	1001263B	105,721
Extensions Integrated Pest Management Coordination and Support Program	10.500	2011-41534-31193	1001323	41,278
Rangeland Stewardship and Health Community of Practice	10.500	2012-46401-20119	1001723	25,934
Pesticide Safety Education Program	10.500	2012-48679-20205	1001736	2,790
University of Wyoming Extension Service Integrated Pest Management Coordination	10.500	2013-41534-21316	1001904	2,623
Wind River Federally Recognized Tribes Extension Program	10.500	2013-41580-20805	1002010	46,048
Extensions Integrated Pest Management Coordination and Support Program	10.500	2011-41534-31193	1001323A	2,337
Federally Recognized Tribes Extension Program	10.500	2009-41580-05340	USDACSRE40306	67,799
Wyoming AgrAbility	10.500	2010-41590-20741	USDANIFA40235US	34,296
Wyoming AgrAbility	10.500	2010-41590-20741	USDANIFA40235WD	57,394
Wyoming AgrAbility	10.500	2010-41590-20741	USDANIFA40235WL	10,287
Wyoming AgrAbility	10.500	2010-41590-20741	USDANIFA40235WR	10,044
Smith-Lever Formula Funds 12	10.500	4110005100		1,172,897
Smith-Lever Formula Funds 13	10.500	4110005100		48,973
Special Needs - 3(b)&(c) 13	10.500	4120005100		43,951
Special Needs - 3(b)&(c) 14	10.500	4120005100		16,297
Smith-Lever Retirement 12	10.500	4130005100		6,223
Smith-Lever Retirement 13	10.500	4130005100		40,943
Expanded Food & Nutrition 12	10.500	4151005100		173,050
Expanded Food & Nutrition 13	10.500	4151005100		71,636
Renewable Resources 10	10.500	4600005100		1,549
Renewable Resources 11	10.500	4600005100		51,045
Renewable Resources 12	10.500	4600005100		10,871
Subtotal National Institute of Food and Agriculture				<u>2,099,733</u>
Natural Resources Conservation Service				
IRMA Update and Maintenance_FY2014	10.902	68-8E49-13-031	1001464	19,946
Student Engagement Networking Drive (SEND) Program	10.902	69-8E49-12-32	1001659	4,799
Development of a Market for Ecosystem Services in the Wyoming Green River Basin	10.912	69-8E49-1-108	1001287	15,080
Subtotal Natural Resources Conservation Service				<u>39,825</u>
Risk Management Agency				
Education on Federal Programs, Risk Scenario Planning, Management Succession, Crop	10.458	12-IE-53300-014	1001731	162,072
Risk Management Education in Wyoming 2013-14	10.458	13-IE-53300-001 FMMI# 45000441	1002127	124,208
Risk Management Training for Agriculturalists in the Billings Area	10.460	0	1002128	15,275
Subtotal Risk Management Agency				<u>301,555</u>
Rural Development				
MW Portion of Energy Audits	10	102411SA2	1001331A	(1,049)
MW Portion of Energy Audits	10.868	081111SA1	1001220B	8,998
Subtotal Rural Development				<u>7,949</u>
Total U.S. Department of Agriculture				
				<u>2,489,125</u>
U.S. Department of Commerce				
Economic Development Administration				
University Center Economic Development Program/WTBC Outreach	11.303	05-66-05474	1002065	95,997
Year 3 University Center Technical Assistance Program	11.303	05-66-05035	COMMEDA40393B	8,477
Subtotal Economic Development Administration				<u>104,474</u>
National Institute of Standards and Technology				
Manufacturing Works: The Wyoming Manufacturing Extension Partnership	11.611	70NANB10H142	1001578	1,357
Manufacturing Works: The Wyoming Manufacturing Extension Partnership (FY 14)	11.611	70NANB10H142	1001993	371,039
Subtotal National Institute of Standards and Technology				<u>372,396</u>
Total U.S. Department of Commerce				
				<u>476,870</u>
U.S. Department of Defense				
U.S. Air Force				
Air Force ROTC 13-14	12	PRELIM SPEND	1001999	99,111
Air Force ROTC 12-13	12	PRELIM SPEND	1001740	11,810
Subtotal U.S. Air Force				<u>110,921</u>
U.S. Army				
Operation Military Kids (6-month extension)	12	NAFBA1-13-M-0196	1001899	13,923
Army ROTC 13-14	12	PRELIM SPEND	1001997	473,181
Operation Military Kids	12	NAFBA1-13-M-0351	1002124	54,650
Subtotal U.S. Army				<u>541,754</u>

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING

Year Ended June 30, 2014

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Defense (Continued)				
Defense Logistics Agency				
Wyoming Procurement Technical Assistance Center Government Contracting Assistance	12.002	SP4800-12-2-1245	1001615	\$ 31,351
Wyoming Procurement Technical Assistance Center Government Contracting Assistance	12.002	SP4800-13-2-1345	1002083	192,705
Subtotal Defense Logistics Agency				<u>224,056</u>
National Security Agency				
Rocky Mountain Summer School 2013: Algebraic Graph Theory	12.901	H98230-13-1-0260	1001905	15,000
Total U.S. Department of Defense				<u>891,731</u>
U.S. Department of Interior				
Bureau of Land Management				
Newcastle BLM Field Office: Whoopup Fire Rehabilitation	15.224	L13AC00105	1002094	11,500
North LaBarge Pine Grove Fisheries Enclosure Maintenance Project	15.231	L13AC00138	1002129	17,001
BLM WY Online Wildlife Data Application	15.231	L10AC20131	DOIBLM40413	3,875
Herbarium Imaging and Databasing of Pinedale BLM Specimens	15.237	L13AC00113	1002079	8,543
Subtotal Bureau of Land Management				<u>40,919</u>
Bureau of Reclamation				
R11AP40081 - Inventory for Collections and Long Term Curation of Archaeological	15.511	R11AP40081	1001295A	9,930
Fish and Wildlife Service				
Seedskaadee National Wildlife Refuge: Conifer cutting, fish habitat construction and moose	15	082713SA2	1002077	5,175
Graham and White River Penstemon Distribution Assessment for the Uintah Basin, Utah	15.657	F13AP00726	1002104	17,071
Subtotal Fish and Wildlife Service				<u>22,246</u>
National Park Service				
Small grants program and workshop	15	H1200090004 J1460095439	DOINPS40388	324
National Park Service Northern Great Plains Network Herbarium Imaging Project, Phase 1	15.945	P11AT10350 UWY-150	1001183	1,602
Creating a GIS Database of All Known Archeological and Historical Resources at Bighorn	15.945	P11AT10283 UWY-148 P11AC90662	1001188	92
Devils Tower Plant Publication	15.945	P11AT10871 / P11AC90802	1001316	11,867
Bighorn Canyon NRA: Historic Ranch Restoration	15.945	0	1001562	79
Macroinvertebrates at Agate Fossil Beds National Monument, Phase 2	15.945	P12AC10643 UWY-172	1001618	8,901
Redefining Visitor Status in the Comprehensive Survey of the American Public	15.945	H2370094000 P12AC11170	1001676	1,529
Devils Tower National Monument Repair Trails and Reduce Fuels for Safe Access and	15.945	P13AC00603	1001975	11,500
BigHorn Canyon National Recreation Area: Rehabilitate and Restore Vegetation and	15.945	P13AC00680/UWY-184	1001981	34,488
Complete Multiple Property Document and Determinations of Eligibility for Backcountry	15.945	P13AC00648 UWY-188	1001991	2,959
Public Attitudes and Actions toward Wild Animal Viewing in Yellowstone National Park	15.945	P13AC00537/UWY-183	1001992	9,957
Aquatic Invertebrate Monitoring at Agate Fossil Beds National Monument (UWY-189)	15.945	P13AC00828 UWY-189	1002023	673
Building Common Ground: the Bighorn Canyon NRA Tribal Field School Program	15.945	H1200090004 P11AT00234	1001146	437
Subtotal National Park Service				<u>84,408</u>
Total U.S. Department of Interior				<u>157,503</u>
U.S. Department of Justice				
4-H Tribal Youth Mentoring Program on the Wind River Indian Reservation	16	2011-TY-FX-0031	1001428	3,488
Wyoming State Justice Statistics (SJS) Program (FY 2013-2014): Evaluation of Treatment	16	2013-BJ-CX-K008	1002067	39,961
State Justice Statistics (SJS) Program (FY2012-2013)	16.550	2012-BJ-CX-K039	1001688	(4,367)
Wyoming 4-H OJJDY Youth Mentoring Project_2013-2015 - Wind River	16.726	2013-JU-FX-0022	1002213	13,783
4-H Mentoring Prg - Uinta County	16.726	2013-JU-FX-0022	1002213A	5,685
4-H Mentoring Prg - Big Horn Co.	16.726	2013-JU-FX-0022	1002213B	923
Total U.S. Department of Justice				<u>59,473</u>
U.S. Department of State Bureau of Educational and Cultural Affairs				
American Youth Leadership Program Samoa: Enhancing Global Perspectives in Youth	19.415	S-ECAPY-12-CA-132(RJ)	1001709	172,682
Total U.S. Department of State Bureau of Educational and Cultural Affairs				<u>172,682</u>
Federal Communications Commission				
Wyoming Deaf-Blind Equipment Distribution Program	32	081412SA2	1001603	15,954
Wyoming Deaf-Blind Equipment Distribution Program FY13-14	32	112513JJ01	1001603A	2,063
Total Federal Communications Commission				<u>18,017</u>
U.S. National Endowment for the Arts and Humanities				
Support an Exhibition, Publication and Related Educational Programs Featuring the Work	45.024	12-4400-7041	1001417	85
The Collection Advancement Digitization Project will digitize the Art Museum's "core	45.301	MA-05-11-0384-11	1001222	7,040
Total U.S. National Endowment for the Arts and Humanities				<u>7,125</u>
U.S. National Science Foundation				
MRI: Acquisition of a Nano-Indenter to Improve the Nanoscale Materials Testing and	47.041	CMMI-1126860	1001276	10,800
Rocky Mountain Summer School 2012: Mathematical Modeling in Ecology and	47.049	DMS-1201884	1001682	3,413
Rocky Mountain Summer School 2013: Algebraic Graph Theory	47.049	DMS-1301674	1001817	25,000
REU Site: University of Wyoming Physics & Astronomy	47.049	AST-1063146	1000548	23,868
Non-Stipend Portion of REU WY Physics and Astronomy # 1000548	47.049	AST-1063146	1000548A	39,390
Dissemination of Nanotechnologies	47.076	DGE-0948027	NSF40243	333,665
Non-exempt portion of NSF40243 Dissemination of Nanotechnologies for Energy	47.076	DGE-0948027	NSF40243A	63,838
NSF Preparing Students for Citizenship/Critical Thinking + Problem Solving Skills +	47.076	DUE-0737533	NSF40732	9,998
Total U.S. National Science Foundation				<u>509,972</u>

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING

Year Ended June 30, 2014

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Small Business Administration				
Small Business Development Centers Small Business Jobs Act Program	59.037	1-603001-Z-0163	1001074	\$ 119,830
Federal and State Technology Partnership Program 2012-2013	59.037	SBAHQ-12-G-0011	1001715	34,229
Wyoming Small Business Development Center-FY2013	59.037	SBAHQ-13-B-0008	1001796	111,102
Wyoming Small Business Development Center_FY2014	59.037	SBAHQ-14-B-0013	1002173	252,261
FY13 WY SBDC SBA Region 1	59.037	SBAHQ-13-B-0008	1001796A	15,440
FY13 WY SBDC SBA Region 2	59.037	SBAHQ-13-B-0008	1001796B	13,123
FY13 WY SBDC SBA Region 3	59.037	SBAHQ-13-B-0008	1001796C	20,487
FY13 WY SBDC SBA Region 4	59.037	SBAHQ-13-B-0008	1001796D	25,562
FY13 WY SBDC SBA Region 5	59.037	SBAHQ-13-B-0008	1001796E	34,079
FY13 WY SBDC SBA Region 6	59.037	SBAHQ-13-B-0008	1001796F	9,868
SBDC FY 14 - Region 1	59.037	SBAHQ-14-B-0013	1002173I	54,579
SBDC FY 14 - Region 2	59.037	SBAHQ-14-B-0013	1002173J	44,042
SBDC FY 14 - Region 3	59.037	SBAHQ-14-B-0013	1002173K	54,249
SBDC FY 14 - Region 4	59.037	SBAHQ-14-B-0013	1002173L	38,433
SBDC FY 13 - Region 5	59.037	SBAHQ-14-B-0013	1002173M	49,771
SBDC FY 14 - Region 6	59.037	SBAHQ-14-B-0013	1002173N	31,473
Total U.S. Environmental Protection Agency				908,528
U.S. Environmental Protection Agency				
How do Polar Bears Cope with Summer Conditions Altered by Climate Change	66.XXX	FP-91737301-0	1001271	8,827
Total U.S. Environmental Protection Agency				8,827
U.S. Department of Education				
Student Support Services-2012-2013 (Year 3)	84.042A	P042A100249-12	1001650	45,130
Student Support Services_ 2013-2014 (Year 4 of 5: 2010-2015)	84.042A	P042A100249-13	1002071	304,318
Exempt Student Support Services_ 2013-2014 (Year 4 of 5: 2010-2015)	84.042A	P042A100249-13	1002071A	9,400
Upward Bound PY2012-2013	84.047	P047A120347	1001460	468
Upward Bound 2013-2014	84.047A	P047A120347-13	1001915	352,540
Upward Bound 2014-2015	84.047A	P047A120347-14	1002283	45,347
Upward Bound 2013-14 Exempt	84.047A	P047A120347-13	1001915A	55,654
Upward Bound 14-15 Exempt Portion	84.047A	P047A120347-14	1002283A	3,698
Upward Bound Math and Science Project	84.047M	P047M120375	1001734	79,530
Upward Bound Math and Science Exempt	84.047M	P047M120375	1001734A	32,683
Upward Bound Math and Science Project 13-14	84.047M	P047M120375-13	1001734B	144,075
Upward Bound Math and Science Exempt Project 13-14	84.047M	P047M120375-13	1001734C	17,022
Educational Opportunity Centers-EOC1(South)_Budget Year 2 (2012-2013)	84.066A	P066A110053-12	1001646	98,313
Educational Opportunity Centers-EOC2(North)_Budget Year 2 (2012-2013)	84.066A	P066A110054-12	1001647	31,607
Educational Opportunity Centers-EOC1(South)_Budget Year 3 (2013-2014)	84.066A	P066A110053-13	1001646A	391,557
Educational Opportunity Centers-EOC2(North)_Budget Year 3 (2013-2014)	84.066A	P066A110054-13	1001647A	154,114
McNair Scholars Program Project Year 2 (2012-2013)	84.217A	P217A120043	1001645	71,391
FY13-14 McNair	84.217A	P217A120043 - 13	1001935	151,583
Exempt Portion of McNair Scholars Program 12-13 - Training Stipends	84.217A	PRELIM SPEND	1001645A	22,100
Exempt Portion McNair Scholars Program Project Year 3 (2013-2014)	84.217A	P217A120043 - 13	1001935A	16,777
Wyoming State Plan for Assistive Technology, FY2012	84.224A	H224A120049-4	1001369	52,610
Wyoming State Plan for Assistive Technology, FY2012-2014	84.224A	H224A130049	1001783	257,328
Wyoming State Plan for Assistive Technology, FY 2013	84.224A	H224A140049 - 14A	1002152	58
GearUp FY13-14 Admin	84.334S	P334S110024	1001320B	430,698
GearUp FY13-14 Subcontracts	84.334S	P334S110024	1001320C	1,114,522
Gaining Early Awareness and Readiness for Undergraduate Programs FY14-15	84.334S	P334S110024	1001320D	587,867
Subcontracts on Gaining Early Awareness and Readiness for Undergraduate Programs	84.334S	P334S110024	1001320E	1,476,102
Year 2 Access Challenge Grant Non-Exempt	84.378A	P378A110038-3	1000074B	69
Year 2 Access Challenge Grant Exempt	84.378A	P378A110038-3	1000074C	256,902
Year 3 College Access Challenge Grant Non-Exempt	84.378A	P378A120038	1000074D	103,720
Yr 3 College Access Challenge Grant Exempt	84.378A	P378A120038	1000074E	184,666
Year 4 State of Wyoming College Access Challenge Grant Program (CACGP)	84.378A	P378A130038	1000074F	751,539
Total U.S. Department of Education				7,243,388
U.S. National Archives and Records Administration				
The Great Depression in the US, from Anti-trust to Popular Entertainment: Providing	89.003	NAR10-RP-50043-10	1000538	10,696
Total U.S. National Archives and Records Administration				10,696
U.S. Department of Health and Human Services				
Administration for Children and Families				
University Center for Excellence in Developmental Disabilities Core Grant	93.632	90DD0702/01	1001589	21,877
University Center for Excellence in Developmental Disabilities Core Grant - YR 2	93.632	90DD0702/02	1001589A	495,478
Yr 5 WY Head Start State Collaboration Office	93.600	08CD0018/05	1000770A	(4)
Subtotal Administration for Children and Families				517,351
Center for Medicare and Medicaid Services				
Meaningful Use Funds To Improve Patient Care (Financial Reward for Converting to	93	062613SA1	1001982	25,227
Wyoming Employment Systems Change	93.768	1QACMS300126-05-00	1000832	23,418
Subtotal Center for Medicare and Medicaid Services				48,645

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING
Year Ended June 30, 2014

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Health and Human Services (Continued)				
Health Resources and Services Administration				
Advanced Nursing Education Grants Year 2	93.247	5D09HP18988-02-00	DHSHSRA40467A	\$ (2,079)
Advanced Nursing Education Grants Year 3	93.247	PRELIM SPEND	DHSHSRA40467B	132,642
Advanced Education Nursing Traineeship FY13-14	93.358	1 A10HP25133-02-00	1001787A	214,000
Family to Family in Wyoming	93.504	1 H84MC24069-01-00	1001522	66,782
Family to Family in Wyoming Subcontract	93.504	1 H84MC24069-01-00	1001522A	38,001
Geriatric Education Centers Year 3	93.969	1 UB4HP19198-01-00	1000757B	43,908
Wyoming Geriatric Education Center Year 4	93.969	1 UB4HP19198-01-00	1000757C	429,692
Subtotal Health Resources and Services Administration				<u>922,946</u>
Substance Abuse and Mental Health Services Association				
Enhanced University of Wyoming Livesavers Initiative - YR 3	93.243	5U79SM058934-03	1000975B	2,672
Total U.S. Department of Health and Human Services				<u>1,491,614</u>
TOTAL OTHER - DIRECT FUNDING				<u>14,445,551</u>
TOTAL DIRECT FUNDING				<u>\$ 97,254,804</u>

See Notes to Schedule of Expenditures of Federal Awards.

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING

Year Ended June 30, 2014

U.S. Department/ Agency/Passthrough Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
PASS-THROUGH FUNDING				
RESEARCH AND DEVELOPMENT - PASS THROUGH FUNDING				
U.S. Department of Agriculture				
Agricultural Marketing Service				
<i>Wyoming Department of Agriculture</i>				
High Tunnels Vegetable Production	10.170	012311SA3	1001028	\$ 14,676
Incorporating Enhanced Solar Energy Collection and Storage in Hoop House Design and Specialty Crop Grant: Wyoming Apple Project	10.170	122011SA2	1001368	3,260
Specialty Crop Grant: Wyoming Brown and Gold Cut Sunflowers	10.170	122011SA6	1001375	9,984
Specialty Crop Grant: Wyoming Brown and Gold Cut Sunflowers	10.170	1010412SA2	1001376	1,414
Agronomic and Economic Evaluation of Organic and Conventional Soil Fertility	10.170	012813SA01	1001845	1,282
Establishment of Mints as Specialty Crops for Wyoming	10.170	012913SA9	1001846	17,164
Integrated Research on Nut Tree and Mushroom Production at High Altitude Growing	10.170	012913SA10	1001847	3,806
Evaluation of Quinoa as a Leafy Green Crop for Adaptation in Wyoming	10.170	022614JJ01	1002254	31
Local Food Production Project: High vs. Low Tunnels for Veggies and Herbs	10.170	041714JJ01	1002276	1,854
Good Agricultural Practices (GAPs) Wyoming Producer Training and Compliance	10.170	042814JJ01	1002284	146
Strawberry Production Using Vertical Growing Systems	10.170	12-25-B-1707	1002299	200
Subtotal Agriculture Marketing Service				<u>53,817</u>
Animal and Plant Health Inspection Service				
<i>Wyoming Livestock Board</i>				
Estimating the Costs of Transitioning from a Cow-Calf-Yearling Operation to a Stocker	10.025	051712SA3	1001484	<u>3,832</u>
Forest Service				
<i>Wyoming Game and Fish Department</i>				
Addendum 1 Assessing Moose Response to Energy Development in the Hoback Basin:	10.665	001675	1001397A	12,826
Addendum 2 Assessing Moose Response to Energy Development in the Hoback Basin:	10.665	001675	1001397B	9,230
<i>National Fish and Wildlife Foundation</i>				
Thinning and Competition between Martens and Ermines on Prince of Wales Island	10.683	0801.12.032903	1001868	<u>15,468</u>
Subtotal Forest Service				<u>37,524</u>
National Institute of Food and Agriculture				
<i>Colorado State University</i>				
Sustainable Biofuel Feedstocks from Beetle-killed Wood: Bioenergy Alliance Network of	10.310	G-91600-1	1002192	18,638
<i>Kansas State University</i>				
Great Plains Diagnostic Network-Wyoming Component 2012-2013	10.304	S13013	1001694	7,090
Enhancing the Economic Viability of Camelina as a Bio-Feedstock: Optimization and Den	10.312	S13097	1001828	47,888
Ag Econ Portion of Enhancing the Economic Viability of Camelina as a Bio-Feedstock: O	10.312	S13097	1001828A	2,022
<i>South Dakota State University</i>				
Development of a Production System for Emerging Feedstock with Double Utilization (PI	10.320	3TF114	1001347	10,276
<i>Utah State University</i>				
2013 Western SARE State and Territory Implementation	10.500	130677012	1002139	108,404
Improved organic milk production through the use of the condensed tannin-containing	10.307	10075901	1000660	8,208
Ranch Sustainability Assessment: Economic, Ecological, and Social Indicator Monitoring	10.500	100906005	1000558	21,672
Subtotal National Institute of Food and Agriculture				<u>224,198</u>
Total U.S. Department of Agriculture				<u>319,371</u>
U.S. Department of Commerce				
National Oceanographic and Atmospheric Administration				
<i>University of Colorado</i>				
The Green River Headwaters Network: Building partnerships, infrastructure and	11.431	1547588	1000706	19,305
<i>University of Maryland</i>				
Developing a Framework for the Use of Computable General Equilibrium Economic and I	11.417	SA7528125-B	1001444	7,266
<i>University of Notre Dame</i>				
Forecasting spread and bioeconomic impacts of Aquatic Invasive Species	11.478	201551WYO	NTREDME40019	<u>63,447</u>
Subtotal National Oceanographic and Atmospheric Administration				<u>90,018</u>
Total U.S. Department of Commerce				<u>90,018</u>
U.S. Department of Defense				
U.S. Air Force				
<i>Array Information Technology I</i>				
Full-3D waveform tomography for crustal and upper mantle seismic velocity and	12.8XX	SUB A011-2010	1000024	3,344
<i>CSA Engineering, Inc</i>				
Adaptive Control Approach to Plug and Play Satellites Yr 2	12.8XX	PO 51122	CSA47825A	13,331
<i>Firehole Technologies</i>				
Reliability-Based Design of Hybrid Composites	12.8XX	7014-003	FIREHOLE40233	(2,895)
<i>North Wind, Inc.</i>				
F.E. Warren Preble's Meadow Jumping Mouse Monitoring	12.XXX	10681S.01	1001928	10,966
<i>Scientific Simulations</i>				
STTR_Highly-Scalable Computational-Based Engineering Algorithms for Emerging Paral	12	080813SA1	1002024	<u>195,475</u>
Subtotal U.S. Air Force				<u>220,221</u>
U.S. Army				
<i>University of Maryland</i>				
Vertical Lift Research Center of Excellence	12.431	Z845801	1001352	106,189
<i>Veterans Medical Research Foun</i>				
Adaptive Disclosure: A Combat-Specific PTSD Treatment	12.420	07970-PO#297587-07970-01-3103	1001046	<u>38,885</u>
Subtotal U.S. Army				<u>145,074</u>
Office of the Secretary of Defense				
<i>Academy of Applied Science</i>				
Wyoming-Eastern Colorado Junior Science and Humanities Symposium 2013	12.630	0	1001843	<u>2,750</u>
Total U.S. Department of Defense				<u>368,045</u>

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING

Year Ended June 30, 2014

U.S. Department/ Agency/Passthrough Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Interior				
Bureau of Land Management				
<i>ICF-Taylor/Coupal/Foulke</i>				
Economic Impact Analysis for BLM Buffalo RMP	15.2XX	29NA00023	ICF48143	\$ 272
<i>University of Wisconsin-Madison</i>				
Paths of Recovery: Landscape Variability in Forest Structure, Function and Fuels 25 Year	15.232	347K734	1001332	18,081
<i>Wyoming Game and Fish Department</i>				
Genomic Analysis of Sucker Hybridization in the Upper Colorado River Basin	15.231	001887	1001852	4,858
Subtotal Bureau of Land Management				<u>23,211</u>
Fish and Wildlife Service				
<i>The Nature Conservancy</i>				
Relating Mule Deer Corridors to Sage-Grouse Conservation	15.6XX	WYFO/UW/1212013	1001866	33,993
<i>Wyoming Game and Fish Department</i>				
River otters in Southwest Wyoming	15.634	000953	WYGF49745	5,658
Coon Creek Revisited: wildlife response to broad-scale forest disturbance	15.634	001334	1001002	2,935
Western amphibian monitoring	15.634	001483	1001223	64,317
The effectiveness of sage-grouse core areas as an umbrella for non-game sagebrush	15.634	001601	1001266	58,727
Effects of Wind Energy Development on Breeding Grassland Birds	15.634	001206	1000633	8,554
Mechanistic study of songbird energy development impacts	15.634	001205	1000634	8,092
Burbot Migration and Movement: The Impact of a Managed Flow Regime	15.634	001775	1001707	33,118
The Influence of Exotic Grass on SGCN Small Mammal Communities	15.634	001814	1001708	58,228
Columbia Spotted Frog Investigations in the Bighorn Mountains	15.634	0061826	1001720	56,350
Genomic Analyses of Sucker Hybridization in the Upper Colorado River Basin	15.634	001793	1001729	18,527
Identification of Priority Conservation Areas for Native Aquatic Species	15.634	002012	1002142	36,539
Mechanistic Study of Songbird Energy Development Impacts	15.634	002005	1002143	21,794
Changing Climatic Conditions in Wyoming's Alpine Habitats: A Test of Wildlife	15.634	002033	1002231	12,025
Subtotal Fish and Wildlife Service				<u>418,857</u>
National Park Service				
<i>Western Washington University</i>				
Understanding 8000 Years of Climate Change in Southwest Alaska through Archaeofauna	15.905	54105-B	1001057	1,958
Office of Surface Mining				
<i>Wyoming Department of Environmental Quality</i>				
Uranium Research Center	15.252	082809UW2	WYDEQ46764	364,969
Great Plains Gasification	15.252	070108UW3	WYDEQ49812	401
Great Plains Gasification	15.252	070108UW3	WYDEQ49812PCADM	8,622
Development of a Subcommercial scale CO2 separation research and demonstration	15.252	012311SA2	1001025	262,853
Implementation of Strategic Areas of Concentration for the School of Energy Resources	15.252	061712SA8	1001540	(1,615,534)
Continue Clean Coal Research	15.252	061712SA8	1001541	2,075,107
Wyoming Pipeline Authority for Permitting Carbon Dioxide Pipeline Network	15.252	062212SA1	1001564	130,927
FY2010 Clean Coal/Carbon Sequestration Funds	15.252	071112KP01	1001584	172,876
Developing Rare Earth Materials in Wyoming	15.252	100312SA1	1001730	250,342
A Mobile Monitoring Assessment of Methane and Ozone Precursors in the Pinedale	15.252	012913SA2	1001837	3,283
Implementation of Strategic Areas of Concentration for the School of Energy Resources	15.252	061712SA8	1001540A	44,306
Interfacial and Pore-Scale Transport in Porous Media	15.252	04172014	1001540B	1,521,289
HESS 2	15.252	061712SA8	1001540C	26,523
Pilot-Scale Demonstration of Catalytic Wyoming Coal Gasification and Syngas	15.252	061712SA8	1001541A	366,820
Carbon Sequestration Funds from FY2010	15.252	071112KP01	1001584A	4
Upper Green River Basin Air Quality Citizens Advisory Task Force Assistance	15.252	081612SA2	1001626	7,779
Advancement of Energy Resources 11/12	15.252	011811SA2	WYDEQ40464RES	55,250
Clean Coal Technology Fund 2010 (FY11)	15.252	012311SA1	1001030	5,491,277
Center for Biogenic Natural Gas Research	15.252	012311SA1	1001030A	34,935
Photo Conversion and Catalysis	15.252	012311SA1	1001030B	52,342
Wind Energy Research Center	15.252	012311SA1	1001030C	29,941
CFSF	15.252	012311SA1	1001030E	67,596
Center Core	15.252	012311SA1	1001030F	131,091
Wind	15.252	012311SA1	1001030G	79,536
Natural Gas	15.252	012311SA1	1001030H	73,512
CO2	15.252	012311SA1	1001030I	54,102
Energy-Ecology	15.252	012311SA1	1001030J	66,725
Energy Economics Experiments	15.252	012311SA1	1001030K	67,237
Shale	15.252	012311SA1	1001030L	57,497
2013 Energy Ecology Other	15.252	012311SA1	1001030M	1,200
Unconventional Reservoirs	15.252	012311SA1	1001030N	100,703
Startup	15.252	012311SA1	1001030O	13,045
Shane Murphy Seed Money	15.252	012311SA1	1001030P	50,000
Center for Photo Conversion and Catalysis (CPAC)	15.252	111813J01	1001030Q	1,470
Center for Photo Conversion and Catalysis (CPAC)	15.252	111813J02	1001030R	3,042
<i>Wyoming State Geological Survey</i>				
Assessment of Wyoming Geological Carbon Sequestration Sites Using GIS Tools	15.252	00089987	1001593	3,480
Carbon Dioxide Storage Simulations in Wyoming in a Depleted Oil Reservoir and an	15.252	00089986	1001594	90
Subtotal Office of Surface Mining				<u>10,054,638</u>
Total U.S. Department of Interior				<u><u>10,498,664</u></u>

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING

Year Ended June 30, 2014

U.S. Department/ Agency/Passthrough Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Transportation				
Other				
<i>North Dakota State University</i>				
Mountain Plains Consortium	20.1XX	MPC-110909UW1	NDSU48511RDSFTY	\$ 35,008
Mountain Plains Consortium GA	20.703	032312SA2	1001453	18,863
Subtotal Other				<u>53,871</u>
Federal Transit Administration				
<i>Iowa State University</i>				
Bent-Plate Tub Girder Collaboration with Iowa State University	20.205	474-77-66	1002007	12,354
<i>Western Research Institute</i>				
Investigations of Mechanisms of Oxidative Aging of Asphalts	20	111912SA1	1001790	379
<i>WY Dept of Transportation</i>				
Rural Travel Times	20.205	082611SA3	1001247	34,319
Developing a Roadway safety improvement program for Indian reservations	20.205	083011SA1	1001248	8,620
Evaluating Base Widening Methods	20.205	083111SA1	1001249	(1,234)
Structural Health Monitoring of Highway Bridges Subjected to Overweight Trucks, Phase	20.205	062612SA1	1001572	(1,572)
Evaluating the Risk of Alkali-Silica Reaction in Wyoming: Continued Evaluation of	20.205	101812SA2	1001750	60,521
Wyoming Low-Volume Roads Traffic Volume Estimation	20.205	061913SA2	1001967	51,198
Federal Portion of Structural Health Monitoring of Highway Bridge Subjected to	20.205	061913SA3	1001968	66,228
Effective Shoulder and Centerline Rumble Strips	20.205	121613JJ03	1002186	24,505
WY DOT Evaluating the Risk of Alkali-silica Reaction in WY through Inter-laboratory	20.205	083006GUW4	WYDOT49856EXT	13,453
Characterization of Material Properties for Mechanistic-Empirical Pavement Design in WY	20.2XX	041013SA2	1001898	53,054
FY14 5304 Planning Grant: Preliminary Studies and Design of Future UW Transit	20.515	5304-14-FTA-61	1002273	20,002
Rural Variable Speed Limit Systems: Phase II	20.205	051210UW2	WYDOT40281F	7,531
Rural Variable Speed Limit Systems: Phase II	20.205	RURAL VARIABLE SPEED LIMIT SYS	WYDOT40281NF	10,700
Subtotal Federal Transit Administration				<u>360,058</u>
National Highway Traffic Safety Administration				
<i>WY Dept of Transportation</i>				
Highway Safety Grant: Evaluation of Wyoming's Initiative to Prevent Impaired Driving	20.607	WYDOT	1002149	13,009
WYDOT WyGIS Collaborative Roads Data Creation Project Plan	20.610	091109UW1	WYDOT49866	109,576
Subtotal National Highway Traffic Safety Administration				<u>122,585</u>
Office of the Secretary				
<i>North Dakota State University</i>				
University Transportation Centers Program/ Mountain Plains Consortium	20.701	091910UW1	1000899	3,429
Subproject for Institution # 1000899	20.701	091910UW1	1000899A	5,649
Subproject for Institution # 1000899	20.701	091910UW1	1000899C	21,520
MPC Geotechnical Limit to Scour at Spill-through Abutments	20.701	032312SA2	1001453A	23,734
MPC Improved Understanding of Pavements Impacts and Cost-Effective Designs Based	20.701	032312SA2	1001453B	40,599
Use of Travel Time, Travel Time Reliability and Winter Condition Index Information for	20.701	032312SA2	1001453C	(2,710)
Structural Health Monitoring of Highway Bridges Subjected to Overweight Trucks, Phase	20.701	032312SA2	1001453D	8,918
Developing Statistical Models for Crash Severity Comparing Statewide, County and	20.701	032312SA2	1001453E	17,104
Structural Health Monitoring of Highway Bridges Subjected to Overweight Trucks	20.701	032312SA2	1001453F	28,449
Implementation of Intelligent Compaction Technologies for Road Constructions in	20.701	032312SA2	1001453G	30,976
Connected Vehicle Weather Data for Operation of Rural Variable Speed Limit Corridors	20.701	032312SA2	1001453H	21,111
Using Recycled Concrete Aggregate in New Concrete Construction	20.701	032312SA2	1001453I	11,619
Methodology for Developing a Replacement Strategy for County/City Owned Bridges	20.701	032312SA2	1001453K	12,244
Evaluation and Development of Livability and Sustainability Programs for Indian	20.701	032312SA2	1001453L	7,102
MPC 2014-17- Speed Selection Behavior During Winter Road Conditions	20.701	DTRT113-G-UTC38	1002288A	4,528
MPC 2014-17 - Regional Implementation of Tribal Transportation Safety Program	20.701	DTRT113-G-UTC38	1002288D	3,405
Subtotal Office of the Secretary				<u>237,677</u>
Total U.S. Department of Transportation				
				<u>774,191</u>
U.S. National Aeronautics and Space Administration				
<i>Drexel University</i>				
The Ultimate Multiwavelength Quasar Survey	43.XXX	230094	1001770	14,862
<i>Iowa State University</i>				
Intermediate-Mass Star Formation	43.XXX	422-21-06A 422-21-06A	IASTUNV40216	26,036
<i>Jet Propulsion Laboratory</i>				
JPL Cloudsat Level 2 Radar Only and Combined Radar Lidar Cloud Scenario	43.XXX	1270909	JPL48251IC	140,691
Beyond the Peak: Resolved Far-infrared Spectral Mapping of Nearby Galaxies with	43.XXX	1434795	1001150	14
Stellar Distributions in Dark Matter Halos: Looking over the edge	43.XXX	1439078	1001240	90,141
After the Fall: Probing Dust and Gas in Post-Starburst Galaxies with Herschel	43.XXX	1457373	1001502	1,088
VIMS Spectra and Modeling of the Hottest Tiger Strips	43.XXX	1470370	1001789	9,903
<i>Planetary Science Institute</i>				
CRYOCHEM: A Thermodynamic Equation of State of Fluid and Solid Solutions at	43.001	021714JJ02	1002241	18,952
<i>Space Telescope Science Instit</i>				
Probing for Exoplanets Hiding in Dusty Debris Disks: Inner(<10 AU) Disk imaging,	43.XXX	HST-GO-12228.21-A	1001292	2,813
<i>Universities Space Research As</i>				
Probing the Nature of Intermediate-Mass Star Formation Regions at 37um	43.XXX	SOF-0143 LUNDQUIST	1001864	7,766
<i>University of California</i>				
Toward Hydrologic Understanding of the Greenland Ice Sheet	43.001	1295 G QA025	1001608	10,512
<i>University of North Dakota</i>				
Subcontract from the University of North Dakota	43.XXX	1180-16116	1000953B	6,541
<i>University of Utah</i>				
Observational and Modeling Studies of Cirrus and Boundary Layer Clouds Using A-Train	43.001	10029442-WY	1002183	11,313
<i>University of Wyoming</i>				
Match for Research Capacity Building Using a New Dual-Frequency Airborne Radar	43.XXX	111513JJ02	1002166	17,034
Total U.S. National Aeronautics and Space Administration				
				<u>357,666</u>

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Year Ended June 30, 2014

U.S. Department/ Agency/Passthrough Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. National Science Foundation				
<i>Science Systems & Applications</i>				
The KIAsh Campaign: A Rapid Response for Balloon Measurements of the Mt. Kelud	47.XXX	21101-14-021	1002293	\$ 35,690
<i>Space Telescope Science Instit</i>				
Rehabilitating Ultraviolet-Based Quasar Black Hole Mass Estimation	47.XXX	111213JJ01	1002154	34,945
<i>Bell, David M.</i>				
NSF Postdoctoral Fellowship: Climatic and hydrologic influences on tree regeneration	47	NSF POSTDOC 1202800	1001571	49,845
<i>Cali Inst of Tech</i>				
Powering the planet	47.049	68D-1086090	CALTECH47740	72,102
<i>California Institute of Techno</i>				
NSF Center for Chemical Innovation: Powering the Planet	47.049	68D-1094587	1002230	67,838
<i>California, Univ of</i>				
CZO: Critical Zone Observatory--SnowlineProcesses in the Southern Sierra Nevada	47.050	F100GQA248	1001801	5,270
Southern Sierra Critical Zone Observatory	47.050	EAR-1331939-UWYO	1002098	50,195
<i>Cold Spring Harbor Laboratory</i>				
TRPGR: Maize Cell Genomics: Resources for Visualizing Promoter Activity and Protein	47.074	920728-SV / 52160113 / 52160213 / 52160413	1000971	259,504
<i>Colorado State University</i>				
Targeted Partnership: Culturally Relevant Ecology, Learning Progressions and	47.076	G-3062-3	CSU47835IC	80,018
Targeted Partnership: Culturally relevant ecology, learning progressions and	47.076	G-3062-3/9680	CSU47835SUPP	2,524
Shortgrass Steppe Ltr. VI: Examining ecosystem persistence and responses to global	47.074	G-3010-1	1001218	1,039
<i>Consortium for Ocean Leadership</i>				
USSSP IODP Expedition 345 Shipboard Science Support	47.050	BA-25 - T345A25	1001778	23,034
Drilling the ocean crust at Hess Deep, Pacific Ocean IODP Expedition 345	47.050	BA-25-T345B25	1001782	20,234
Exempt Portion of USSSP IODP Expedition 345 Shipboard Science Support	47.050	BA-25 - T345A25	1001778A	7,200
Exempt Portion of Drilling the ocean crust at Hess Deep, Pacific Ocean IODP Expedition	47.050	BA-25	1001782A	8,465
<i>Dartmouth College</i>				
Genetic Analysis of Natural Variation in the Control of Water Use Efficiency and	47.074	837	1001079	291,268
<i>New York Botanical Garden</i>				
Digitization TCN Collaborative: The Macrofungi Collection Consortium: Unlocking a	47.074	NYBG-1206197-11-RMS	1002046	9,875
<i>Tennessee Technological Univer</i>				
Administer Critical and Creative Thinking Assessment Test (CAT) Instruments to	47.076	P0007546	1001685	1,505
<i>University of Colorado</i>				
Isolation by Distance or Adaptation: The Extent of Population Genetic Distance that	47.074	1549140	1001505	41
<i>University of Houston</i>				
Remote Measurement of River Channel Bathymetry via LiDAR and Hyperspectral Image	47.050	R-12-00133	1001605	3,195
<i>University of Illinois at Urba</i>				
Petascale Implementation and Optimization of LSQR and SeisSol	47.080	2007-01077-32 A4179	1001679	6,219
<i>University of Northern Colo 2</i>				
Mathematics Teacher Leadership Center	47.076	GKA09-0072	UNC48987PART	88,349
Mathematics Teacher Leadership Center	47.076	GKA09-0072	UNC48987USL	96,327
<i>University of Southern Califor</i>				
Geoinformatics: Community Computational Platforms for Developing Three-dimensional	47.050	33809276	1001756	54,212
SI2-SSI: A Sustainable Community Software Framework for Petascale Earthquake	47.080	33755329	1001751	(597)
<i>University of Texas at Austin</i>				
RCN: Building a Sediment Experimentalist Network (SEN)	47.050	UTA13-000849	1001662	2,243
Total U.S. National Science Foundation				1,270,540
U.S. Environmental Protection Agency				
<i>Colorado School of Mines</i>				
Impacts/Geologic CO2 Sequestra	66.509	400114	COMINES40323	18,431
<i>The Nature Conservancy</i>				
Wetland Condition Assessment for the Upper Green River Basin in Wyoming	66.XXX	WYFO/UW/03292012	1001476	338
Total U.S. Environmental Protection Agency				18,769
U.S. Department of Energy				
<i>Battelle Energy Alliance</i>				
Radar Research in Support of AIME	81.XXX	150178	1001103	13,296
Interaction for Advanced Visualization using Immersive Environments; touch-based	81.XXX	00112423	1001111	322
Joint Appointment Agreement with Idaho National Laboratory to Evaluate and Enhance	81.XXX	116558-01	1001470	159
Joint Appointment Agreement with Idaho National Laboratory to Evaluate and Enhance	81.XXX	116558-01	1001470A	24,612
<i>Colorado State University</i>				
Multiscale Modeling and Uncertainty Quantification for Nuclear Fuel Performance	81.XXX	G-3850-2	1001362	67,381
<i>Lawrence Livermore National La</i>				
Simulation of Wind Turbine Performance and Loading Patterns Using a Coupled Meso-	81.XXX	B602825	1001825	32,265
<i>National Security Technologies</i>				
Muon Tracking to Detect Special Nuclear Materials	81.XXX	145963 TO 1	1001861	66,203
145963 TO 2 - Muon Tracking to Detect Special Nuclear Materials	81.XXX	145963 TO 2	1001861A	56,491
<i>Pacif Northwest Nil Lab</i>				
The Center for Molecular Electrocatalysis	81.XXX	102475	PCFCNW48717	112,956
<i>Research Partnership to Secure</i>				
Treatment and Beneficial Reuse of Produced Waters Using A Novel Pervaporation-Based	81.XXX	09123-11	1000595	34,892
Exempt portion of 1000595 Reuse of Produced Waters Using a Novel Pervaporation-	81.XXX	0	1000595A	37,046
<i>University of Montana</i>				
Mt. Univ of Measurement-Based Stability Assessment-IC, Pierre	81.122	SB27099A	MTUNV48440ICR	194,069
<i>West Virginia University</i>				
U.S. China Clean Energy Research Center Advanced Coal Technology Collaboration (CEI)	81.087	10-733-UW	1001651	(3,885)
Total U.S. Department of Energy				635,807

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Year Ended June 30, 2014

U.S. Department/ Agency/Passthrough Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Education				
Institute of Education Sciences				
<i>University of Missouri</i>				
Development of a Multi-Faceted, Comprehensive, Vocabulary Instructional Program for	84.305	C00031837-1	1001067	\$ 18,389
Office of Elementary and Secondary Education				
<i>WY Dept of Education</i>				
Launching Astronomy: Standards and STEM Integration	84.366B	1401504MSPZ4	1002274	16,795
Probability and Statistics: Common Core and Beyond	84.366B	1401504MSPA3	1002271	41,453
Subtotal Office of Elementary and Secondary Education				58,248
Total U.S. Department of Education				76,637
U.S. Department of Health and Human Services				
Centers for Disease Control and Prevention				
<i>Colorado State University</i>				
Modified Bioaerosol Sampling for Presence of Viruses in Agricultural Environments	93.262	G-88310-3	1002172	15,971
<i>Cheyenne Regional Medical Cent</i>				
Pharmacist-Contribution to Remotely Located Patient Care Teams	93.610	121812SA1	1001813	7,978
Pharmacist-Contribution to Remotely Located Patient Care Teams	93.610	121812SA1	1001813A	148,434
<i>WY Dept of Health</i>				
Drug Utilization Review (DUR) and Pharmacy and Therapeutic (P&T) Committee Program	93.778	010614JJ01	1002198	127,952
Subtotal Centers for Disease Control and Prevention				300,335
National Institutes of Health				
<i>Colorado State University</i>				
Development of a novel subunit vaccine targeting multiple alphaviruses: Rocky Mountain	93.856	G-7809-1	1001906	52,129
<i>Foundation for Applied Molecul</i>				
In silico and In vitro Investigation of Non-conserved Interactions Characteristics	93.859	GERLOFF_GM0303	1001958	28,596
<i>University of Georgia</i>				
Research Resource for Integrated Glycotechnology Year 3	93.859	RR549-376/4941146	1001863	140,647
Research Resource for Integrated Glycotechnology Year 4	93.XXX	RR549-386/4941146	1002229	27,442
<i>University of Nevada, Las Vegas</i>				
Telehealth Behavioral Phenotype Language Impairment Markers for Spanish-speakers	93.859	14-746Q-UW-PG12-00	1002239	53,900
<i>University of New Mexico</i>				
Clinical and Translational Research Infrastructure Network IDeA-CTR	93.859	3RN79	1002163	21,630
Subtotal National Institutes of Health				324,344
Substance Abuse and Mental Health Services Administration				
<i>State of Oregon</i>				
Oregon SPF-SIG Evaluation	93.243	132917	1000955	324,698
Total U.S. Department of Health and Human Services				949,377
U.S. Department of Homeland Security				
<i>Texas A&M University</i>				
Foreign Animal and Zoonotic Disease Center Career Development Fellowship	97.061	06-S140607	1002227	17,138
Total U.S. Department of Homeland Security				17,138
U.S. Agency for International Development				
<i>Virginia Polytech Inst 2</i>				
Conservation agriculture production systems in eastern Uganda and western Kenya	98.001	425966-19354	VATECH40029	328,189
Total U.S. Agency for International Development				328,189
TOTAL RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING BEFORE ARRA FUNDING				15,704,412
ARRA - RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING				
ARRA - U.S. Department of Commerce				
National Telecommunications and Information Administration				
<i>EdLab Group Foundation</i>				
LinkWYOMING Monitoring and Evaluation_2013-2014	11.558	EDLAB2013-40	1002219	20,576
LinkWYOMING Monitoring and Evaluation_2012-2013	11.5XX	EDLAB2012-30	1001811	12,871
Total ARRA - U.S. Department of Commerce				33,447
ARRA - U.S. National Science Foundation				
<i>Fugro William Lettis Associate</i>				
Integration of Noise and Coda Correlation Data into Kinematic and Waveform Inversions	47.082	DE-EE002758/002	1000951	2,262
<i>Michigan Technological Univers</i>				
Bimetallic Overlayer Catalysts for Sustainable Fuel Production from Lactose	47.082	09030221	1001360	90,259
Total ARRA - U.S. National Science Foundation				92,521
ARRA - U.S. Department of Energy				
<i>University of Illinois at Urba</i>				
ISGS-UW Energy Curriculum Development Project	81.133	2010-00326-02,A2348	1001658	19,670
<i>University of Minnesota</i>				
A Nationwide Consortium of Universities to Revitalize Electric Power Engineering	81.122	A000211574	1000986	244
<i>University of Utah</i>				
Development of Chemical Model to Predict the Interactions between Supercritical	81.087	091910UW2	1000366	103,316
<i>Wyoming Game and Fish</i>				
Research & Development of a GIS-Based Wildlife Resource Management & Mitigation	81.122	100910UW5	1000729	4,103
Total ARRA - U.S. Department of Energy				127,333
TOTAL ARRA RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING				253,301
TOTAL RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING				\$ 15,957,713

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OTHER PASS-THROUGH FUNDING				
U.S. Department of Agriculture				
Agriculture Marketing Service				
<i>WY Dept of Agriculture</i>				
High Tunnel Construction and Use for Specialty Crop Food Production	10.170	021312SA1	1001425	\$ 4,296
Train the Trainer High Tunnel Construction and Use Program for Specialty Crop Food	10.170	012913SA11	1001848	6,462
Screening Grape Cultivars for Adaptability to Edaphic and Climatic Factors in Wyoming	10.170	032213SA2	1001849	2,152
Subtotal Agriculture Marketing Service				<u>12,910</u>
Food and Nutrition Service				
<i>WY Dept of Family Services</i>				
Wyoming Supplemental Nutrition Assistance Program Education 2012-2015	10.551	101512SA1	1001747	367,591
Wyoming Supplemental Nutrition Assistance Program Education 2013-14	10.551	101512SA1	1001747A	1,239,534
Subtotal Food and Nutrition Service				<u>1,607,125</u>
National Institute of Food and Agriculture				
<i>Kansas State University</i>				
4-H Military Club Partnership_2012-2013	10.500	S13053	1001807	5,581
OSD/Operation Military Kids Family Camp 2013	10.500	S13135	1001900	20,207
2013 Air National Guard Camp	10.500	S13180	1002091	5,675
4-H Military Partnership Grant	10.500	S14087	1002190	18,651
2014 DoD Deployment Support Camp Grant: Military Kids Camp	10.500	S14120	1002224	10,000
4-H Military Partnership Grant - Supplemental	10.500	S14087.01	1002190A	286
<i>Utah State University</i>				
2010 Western SARE Indian Country Grants	10.500	100906015	1000781	188
2010 Western SARE PDP State Implementation Grants	10.500	100906014	1000782	5
2011 Western SARE PDP Administrative Support	10.500	110897002	1001324	734
2011 SARE/NACAA Fellows Program	10.500	110897003	1001349	3,371
WSARE Professional Development Programs State Implementation Grants	10.500	110897012	1001381	51,852
SARE FRTEP Professional Development Plan	10.500	110897013	1001394	900
2012 Western SARE PDP Administrative Support	10.500	120834012	1001768	97,138
2012 Western SARE PDP State Implementation	10.500	120834013	1001769	73,722
Enhancing the Exploring Energy Efficiency and Alternatives (E3A) Curriculum	10.500	130677004	1002118	2,078
2010 SARE PDP State and Territory	10.500	100906014	1000782A	20,131
SARE State Plan 2011	10.500	110897012	1001381A	3,072
2012 Western SARE PDP State Implementation	10.500	120834013	1001769A	12,382
2010 Western SARE PDP Administrative Support	10.500	100906011	1000780	5,689
2010 Western SARE PDP Special Outreach Travel	10.500	100906012	1000783	13,763
2010 SARE/NACAA Fellows Program	10.500	100906013	1000784	31,466
2009 Western SARE PDP State Implementation Grants	10.500	90757012	UTSTUNV46442AS	4,517
2009 Western SARE PDP State Implementation Grants	10.500	90757012	UTSTUNV46442MC	1,334
2009 Western SARE PDP State Implementation Grants	10.500	90757012	UTSTUNV46442NTM	2,111
2008 Western SARE PDP Administrative Support	10.500	080827010	UTSTUNV46470	2,935
2009 Western SARE PDP Administrative Support	10.500	090757005	UTSTUNV46472	26,877
2009 SARE Evaluation Stipends	10.500	90757001	UTSTUNV46443	15,000
2009 SARE/NACAA Fellows Program	10.500	90757004	UTSTUNV46448	11,482
2009 Special Outreach Sub-regional Conferences Travel	10.500	090757011	UTSTUNV46449	16,926
<i>Washington State University</i>				
Wyoming Master Cattleman--Ranch Management Institute	10.500	108815 G003062	1001745	2,832
Annie's Project in Wyoming_2013	10.500	108815 G003210	1002050	7,464
Subtotal National Institute of Food and Agriculture				<u>468,369</u>
Total U.S. Department of Agriculture				<u>2,088,404</u>
U.S. Department of Defense				
U.S. Navy				
<i>Kennon</i>				
Kennon Cabin Insulation System for the V-22,Walrath	12.3XX	060606UW3	KENNON46173	36
Office of the Secretary of Defense				
<i>Academy of Applied Science</i>				
Wyoming-Eastern Colorado Junior Science and Humanities Symposium	12.630	041714JJ02	1002277	6,958
Total U.S. Department of Defense				<u>6,994</u>
U.S. Department of Interior				
Bureau of Land Management				
<i>WY State Parks and Cultural Re</i>				
Cultural Resource Internships	15.224	111110UW4	1000982	54,603
Fish and Wildlife Service				
<i>Wyoming Game and Fish Departme</i>				
Evaluation of the Sage-Grouse Executive Order	15.608	001795	1001683	4,259
Assessment of Wildlife Vulnerability to Energy Development (AWVED)	15.634	001346	1001078	11,003
Subtotal Fish and Wildlife Service				<u>15,262</u>
Geological Survey				
<i>America View</i>				
WyomingView - 2008-09	15.8XX	AV08-WY01	AMVIEW46007	5,836
<i>Colorado State University</i>				
Support for REVAMP: Resources for Vulnerability, Adaptation and Mitigation Planning	15.820	G-0734-1	1001773	62,566
North Central Climate Science Center University Consortium Research Plan FY13	15.820	G-8829-2	1002251	35,369
Support for REVAMP: Resources for Vulnerability, Adaptation and Mitigation Planning	15.820	G-0734-1	1001773A	41,901
Subtotal Geological Survey				<u>145,672</u>

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Year Ended June 30, 2014

U.S. Department/ Agency/Passthrough Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Interior (Continued)				
Office of Surface Mining				
<i>Wyoming Department of Environmental Quality</i>				
Energy Science Graduate Stipends and Fellowships	15.252	092211SA1	1001282	\$ 716,282
Sheridan Agricultural Education Program	15.252	071112KP02	1001583	123,230
AML Funds for Level II Planning for Engineering Facilities	15.252	AML120029	1002257	265,978
AML funds for Insurance	15.252	PRELIM SPEND	1001026A	1,316,257
AML Funds for Library Acquisitions	15.252	2010-08	1001026D	3,000,000
Subtotal Office of Surface Mining				<u>5,421,747</u>
Total U.S. Department of Interior				<u>5,637,284</u>
U.S. Department of Justice				
<i>Wyoming Association of Sheriffs and Chiefs of Police</i>				
Enforcing Underage Drinking Laws	16.XXX	062712SA2	1001575	13
Total U.S. Department of Justice				<u>13</u>
U.S. Department of Transportation				
Federal Transit Administration				
<i>Wyoming Department of Transportation</i>				
Developing a Database and Web Viewing Tool for Ungulate Migrations in Wyoming	20.205	111412SA1	1001785	35,857
Wyoming Technology Transfer Center, 2013	20.205	121012SA1	1001802	39,881
Wyoming Local Technical Assistance Program _2013	20.205	121912SA1	1001808	14,989
A Literature Review of Approach Slab and its Settlement for Roads and Bridges in Wyoming	20.205	041013SA1	1001897	35,234
Wyoming Local Technical Assistance Program (LTAP), 2014 Fed Portion	20.205	012614JJ01	1002202	13,978
Wyoming Technology Transfer Center, 2014 Fed	20.205	012614JJ02	1002204	67,845
Developing a Database and Web Viewing Tool for Ungulate Migrations in Wyoming	20.205	111412SA1	1001785B	86,258
5311-13-FTA-52 - Maintenance 5311 WYDOT/FTA Albany County Transportation	20.500	5311-13-FTA-52	1001701C	7,264
5311-13-FTA-02 - FY13 Wyoming Rural Public Transportation Maintenance Funds:	20.500	5311-13-FTA-02	1001702B	13,669
5311 WYDOT/FTA Albany County Transportation Authority: Gem City Grand Bus	20.509	5311-13-FTA-52	1001701	42,577
FY13 Wyoming Rural Public Transportation Operating Funds: Fixed-route, ADA	20.509	5311-13-FTA-02	1001702	9,564
Operating FY14_5311_Statewide Rural Public Transit UW/ACTA	20.509	5311-14-FTA-52	1002122	116,150
Operating FY14_5311 Statewide Rural Public Transit: Operation and maintenance	20.509	5311-14-FTA-02	1002123	532,067
5311-13-FTA-52 - Admin 5311 WYDOT/FTA Albany County Transportation Authority:	20.509	5311-13-FTA-52	1001701A	2,942
5311-13-FTA-02 - FY13 Wyoming Rural Public Transportation Admin Funds: Fixed-	20.509	5311-13-FTA-02	1001702A	28,473
Administration FY14_5311_Statewide Rural Public Transit UW/ACTA	20.509	5311-14-FTA-52	1002122A	8,450
Maintenance FY14_5311_Statewide Rural Public Transit UW/ACTA	20.509	5311-14-FTA-52	1002122B	12,928
Administration FY14_5311 Statewide Rural Public Transit:	20.509	1002123A	1002123A	111,463
Maintenance FY14_5311 Statewide Rural Public Transit:	20.509	5311-14-FTA-02	1002123B	104,975
FY11 and FY12 Wyoming Rural Public Transportation Program Section 5310 Elderly	20.513	5310-12-FTA-66	1001466	80,221
Federal Portion Albany County Transportation Authority (ACTA) Planning Grant	20.515	5304-13-FTA-60	1001786	8,093
Selective Traffic/DUI Enforcement Grant	20.5XX	021612SA2	1001432	(11)
Wyoming Rural Road Safety	20.205	021809UW1	WYDOT46893IC	179,035
<i>Wyoming Association of Sheriffs and Chiefs of Police</i>				
FY-2013 Selective Traffic Enforcement Grant Program: DUI and Speed Enforcement	20	0	1001795	11,389
<i>Wyoming State Parks and Histor</i>				
An Inventory and Economic Assessment of Non-motorized Trails in Wyoming	20.219	013012SA1	1001407	1,032
Subtotal Federal Transit Administration				<u>1,564,323</u>
National Highway Traffic Safety Administration				
<i>Wyoming Association of Sheriffs and Chiefs of Police</i>				
Selective Traffic Enforcement Grant Program: DUI and HVE	20.600	100713SA1	1002119	2,538
DUI Alcohol Traffic Enforcement	20.601	100713SA1	1002119A	830
<i>Wyoming Department of Transportation</i>				
Traffic Counts	20.515	112108UW3	WYDOT49866USL	3,527
Attitude and Awareness Surveys, 2012 and 2013	20.600	63655	1001613	35,150
Subtotal National Highway Traffic Safety Administration				<u>42,045</u>
Total U.S. Department of Transportation				<u>1,606,368</u>
U.S. National Endowment for the Arts and Humanities				
National Endowment for the Arts				
<i>Wyoming Arts Council</i>				
Partnership: Artmobile Outreach Project 2012-2013	45.025	6857403	1001642	29
Partnership Agreement: American Studies Folk Arts Salary Support FY13	45.025	7255063	1001744	1,071
Ann Simpson Artmobile Outreach 2013-014_Year 7	45.025	9304657	1002051	7,000
The Museum as Classroom--Inquiry Learning at the UAM	45.025	8140039	1002052	6,786
Summer Teaching Institute 2013	45.025	9305391	1002053	2,000
University of Wyoming String Project (2013-14)	45.025	8452527	1002107	4,422
Visiting Artist Claudia Anderson, flute	45.025	112213JJ04	1002155	250
University of Wyoming Jazz Festival	45.025	10417801	1002177	2,000
Subtotal National Endowment for the Arts				<u>23,558</u>
National Endowment for the Humanities				
<i>Wyoming Humanities Council</i>				
General Support for speaker series and graduate assistant	45.129	013011SA5	1001034	3,137
A Century of Brazilian Song	45.129	OP-002-13	1001926	750
Cheech Marin, Chicano Art Collector and Scholar	45.129	011-13	1001945	10,000
Dr. Mare Shapiro: Academic Integrity in the Teaching of Religion	45.129	OP-003-14	1002221	750
Subtotal National Endowment for the Humanities				<u>14,637</u>
Total U.S. National Endowment for the Arts and Humanities				<u>38,195</u>
U.S. National Science Foundation				
<i>Tibbets, Teresa 2</i>				
Tibbets NSF Minority Postdoctoral Research Fellowship, Martinez Del Rio/Tibbets	47.074	082905UW1	TIBBETS46375	72
Total U.S. National Science Foundation				<u>72</u>

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING

Year Ended June 30, 2014

U.S. Department/ Agency/Passthrough Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Environmental Protection Agency				
<i>Wyoming Department of Agriculture</i>				
Pesticide Applicator Training	66.065	121012SA2	1001805	\$ 53,000
<i>Wyoming Department of Environmental Quality</i>				
Pollution Prevention/Energy Audits for Hospitals throughout the State of Wyoming	66.717	011614JJ02	1002200	11,356
Total U.S. Environmental Protection Agency				64,356
U.S. Department of Education				
<i>Other</i>				
<i>Colorado, University of Denver</i>				
E-Learning Communities for Academic Language Learning in Math and Science	84.365Z	FY13.626.001	1001812	54,586
<i>National Writing Project</i>				
2011-2012 Wyoming Writing Project Continued Funding Application to the National	84.928A	92-WY01 AMEND 23	1001136	10,074
<i>Subtotal Other</i>				64,660
<i>Office of Elementary and Secondary Education</i>				
<i>Wyoming Department of Education</i>				
Robotics for 21st Century Students, Year 3	84.366B	1201502MSPA0	1001566	50,148
Science for the Future: Redesigning Science Education via the Energy-Water-Climate	84.366B	1201502MSPA4	1001446	81,538
Flooding the Fields with Problem Based Learning Yr 2	84.366B	110150T2BA1	1001055A	115,141
Math and Science Grant	84.366B	110150T2BA2	1001068A	80,122
Place Learning and Civic Engagemet Yr 3	84.366B	1301503MSPA	1001068B	143,762
<i>Subtotal Office of Elementary and Secondary Education</i>				470,711
<i>Office of Special Education and Rehabilitative Services</i>				
<i>Wyoming Department of Education</i>				
Wyoming Clearinghouse for Accessible Instructional Materials: State Access Point to the	84.027A	011113SA4	1001824	60,846
Professional Learning Community in Assistive Technology 2	84.323A	WIND-PLC2	1001806	49,305
Community of Practice in Transition, Year 2, expanded	84.323A	112413JJ04	1002156	22,514
Community of Practice in Transition, Year 2 (regular)	84.027A	121613JJ06	1002188	35,912
<i>Subtotal Office of Special Education and Rehabilitative Services</i>				168,577
Total U.S. Department of Education				703,948
U.S. Department of Health and Human Services				
<i>Administration for Children and Families</i>				
<i>Denver, University of</i>				
Child Welfare Training: National Child Welfare Workforce Initiatives, Priority Area 2: Cf	93.648	SC36908A-03-00	1001382	5,500
Stipend and travel portion of 1001060	93.648	SC36793A-05-00 - PO 0103554	1001060A	5,500
<i>UPLIFT</i>				
UPLIFT TANF (Temporary Assistance to Needy Families) At-Risk Preschool Programs,	93.XXX	111804UW6	UPLIFT46398	74,374
<i>Wyoming Department of Health</i>				
Early Childhood Vision Screening	93.994	011711SA4	1001020	46,082
<i>Subtotal Administration for Children and Families</i>				131,456
<i>Administration for Community Living</i>				
<i>Wyoming Governor's Council on</i>				
Improving Health Care Access for People with Developmental Disabilities in Wyoming	93.630	102612SA3	1001771	3,371
<i>Centers for Disease Control and Prevention</i>				
<i>Association of Maternal and Ch</i>				
Wyoming Act Early State System Grant	93.52X	2013-04-0419-05	1001925	4,623
<i>Montana, State of</i>				
CFDA 93.283 Portion of MT Adult Tobacco Survey	93.283	12-07-3-31-051-0	1001452A	19,211
CFDA 93.520 Portion of MT Adult Tobacco Survey	93.520	12-07-3-31-051-0	1001452B	12,538
Montana Public Housing Tenant Survey	93.531	14-07-3-31-050-0	1002048	56,139
<i>Wyoming Department of Health</i>				
Comprehensive Evaluation of Wyoming Cancer Prevention and Control Programs and	93.283	061313SA2	1001944A	22,557
Comprehensive Evaluation of Wyoming Cancer Prevention and Control Programs and	93.544	061313SA2	1001944B	44,504
Evaluation of the State Public Health Actions to Prevent and Control Diabetes, Heart	93.945	032214JJ02	1002268	2,145
<i>Subtotal Centers for Disease Control and Prevention</i>				161,717
<i>Centers for Medicare and Medicaid Services</i>				
<i>Wyoming Department of Health</i>				
Administration of the Inventory for Client and Agency Planning (ICAP) Assessment Tool	93.778	092812SA1	1001699	(362)
Drug Utilization Review (DUR) and Pharmacy and Therapeutic (P&T) Committee	93.778	071713KP1	1002002	145,609
Federal Portion Administration of the Inventory for Client and Agency Planning (ICAP)	93.778	0806013	1002011A	105,662
<i>Subtotal Centers for Medicare and Medicaid Services</i>				250,909
<i>Health Resources and Services Administration</i>				
<i>Parents as Teachers National C</i>				
Wyoming Maternal, Infant and Early Childhood Home Visiting Programs Evaluation and	93.505	100213SA3	1002120	106,017
<i>University of Washington 2</i>				
Wyoming Model States Area Health Education Center (AHEC)	93.107	745461	1001743	25,930
Wyoming States Area Health Education Center (Wyoming)	93.107	111313JJ03	1002162	40,315
<i>Wyoming Department of Health</i>				
Comprehensive Evaluation of Wyoming Cancer Prevention and Control Programs and	93.243	061313SA2	1001944	114,317
<i>Subtotal Health Resources and Services Administration</i>				286,579

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING

Year Ended June 30, 2014

U.S. Department/ Agency/Passthrough Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Health and Human Services (Continued)				
National Institute of Health				
<i>EcoHealth Alliance</i>				
Corporate Economic Prediction of EID Impacts II	93.859	JPS 04	1001951	\$ 7,000
<i>Washington State University</i>				
WWAMI Nursing Technology Collaborative 2012-13	93.359	746381	1001798	13
Subtotal National Institute of Health				<u>7,013</u>
National Library of Medicine				
<i>University of Utah</i>				
National Network of Library of Medicine Year 4	93	PRELIM SPENDING	1002325	11,059
National Network of Library of Medicine Year 3	93.XXX	10019930-07	1001939	88,579
Subtotal National Library of Medicine				<u>99,638</u>
Substance Abuse and Mental Health Services Administration				
<i>North Dakota State Univ</i>				
North Dakota Strategic Prevention Framework State Incentive Grant Evaluation 2013	93.243	FAR0021043	1001867	59,629
<i>Northern Arapaho</i>				
Northern Arapaho SPF-TIG Program Evaluation	93.XXX	121409UW1	NOARAP40016	32,418
Northern Arapaho SPF-TIG Program Evaluation	93.XXX	121409UW1	NOARAP4006MG	5,805
<i>West Park Hospital District</i>				
Evaluation of the Park County Drug Free Communities Grant	93.276	012913SA5	1001840	4,637
<i>Westat</i>				
Cross-site Evaluation of the SPF SIG data reporting	93.XXX	8728-012	1001049	11,811
<i>Wyoming Department of Health</i>				
SAMHSA Supplement for Wyoming State Epidemiological Outcomes Workgroup	93.243	9025	1002245	19,180
Core Prevention Evaluation Services 2012-13	93.959	113012KP01	1001755	33,393
Wyoming State Epidemiological Outcomes Workgroup (SEOW FY13)	93.XXX	062512SA4	1001568	24,336
Subtotal Substance Abuse and Mental Health Services Association				<u>191,209</u>
Total U.S. Department of Health and Human Services				<u>1,131,892</u>
U.S. Corporation for National and Community Service				
<i>Serve WY</i>				
AmeriCorps Program: Connecting Campus & Community 2011-2012	94.006	08ACHWY0010002	1001279	(27)
AmeriCorps Program: Connecting Campus & Community 2012-2013	94.006	12AC134218	1001742	203
Wyoming Conservation Corps (AmeriCorps Subgrant)	94.006	12AC141519	1001780	(29,828)
Wyoming Conservation Corps (AmeriCorps Subgrant)	94.006	13AC152664	1002105	89,287
Total U.S. Corporation for National and Community Service				<u>59,635</u>
U.S. Department of Homeland Security				
<i>Wyoming Office of Homeland Security</i>				
War Memorial Stadium and Arena Auditorium Camera Installation Phase I	97.067	10-GPD-UWY-LE-SLE10	1002099	102,073
War Memorial Stadium and Arena Auditorium Camera Installation Phase II	97.067	11-GPD-UWY-LE-SLE11	1002100	56,535
Total U.S. Department of Homeland Security				<u>158,608</u>
TOTAL OTHER PASS-THROUGH FUNDING BEFORE ARRA FUNDING				<u>11,495,769</u>
ARRA - OTHER PASS-THROUGH FUNDING				
ARRA - U.S. Department of Commerce				
National Telecommunications and Information Administration				
<i>EdLab Group Foundation</i>				
LinkWYOMING Monitoring and Evaluation	11.558	EDLAB2012-12	1001510	(141)
Total ARRA - U.S. Department of Commerce				<u>(141)</u>
ARRA - U.S. Department of Transportation				
Federal Transit Administration				
<i>Wyoming Department of Transportation</i>				
UW Stimulus Capital Project	20.509	STIM-FTA-006	WYDOT40023	1,760
Total ARRA - U.S. Department of Transportation				<u>1,760</u>
ARRA - U.S. Department of Energy				
<i>Western Governors' Association</i>				
Western Wildlife Crucial Habitat Assessment Tool (CHAT) Development Work Group	81.112	30-232-WY2	1001418	5,096
Travel portion of Crucial Habitat Assessment Tool	81.112	30-232-WY2	1001418A	2,052
Total ARRA - U.S. Department of Energy				<u>7,148</u>
ARRA - U.S. Department of Health and Human Services				
Administration for Children and Families				
<i>Wyoming Department of Family Services</i>				
Kids First Needs Assessment	93.708	042613SA1	1001912	90,887
Office of Secretary				
<i>Wyoming Department of Enterprise Technology</i>				
Health Information Exchange (HIE) Cooperative Agreement Program Evaluation	93.719	090613SA1	1002074	68,846
Total ARRA - U.S. Department of Health and Human Services				<u>159,733</u>
TOTAL ARRA - OTHER - PASS-THROUGH FUNDING				<u>168,500</u>
TOTAL OTHER PASS-THROUGH FUNDING				<u>11,664,269</u>
TOTAL PASS-THROUGH FUNDING				<u>\$ 27,621,982</u>

See Notes to Schedule of Expenditures of Federal Awards.

UNIVERSITY OF WYOMING

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The purpose of the schedule of expenditures of Federal awards (the “Schedule”) is to present a summary of the activities of the University of Wyoming (the “University”) for the year ended June 30, 2014, which have been financed by the U.S. Government. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes of net assets, or cash flows of the University.

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

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

Note 2. Summary of Significant Accounting Policies

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

Note 3. Federal Student Loan Program

Student loans are funded by the Federal Government under the Federal Perkins Loan Program (CFDA #84.038) and are administered directly by the University. The University’s Federal Perkins Loan Program had an outstanding loan balance of \$7,498,192 as of June 30, 2014. Loans disbursed from the Federal Perkins Loan Program were \$1,740,490 for the fiscal year ended June 30, 2014. There were no Federal capital contributions for the year ended June 30, 2014.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2014

I. SUMMARY OF INDEPENDENT AUDITOR’S RESULTS

A. Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? _____ Yes X No

B. Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
Cluster	Research and Development
Cluster	Student Financial Assistance
15.252	Abandoned Mine Land Reclamation Program
84.378	College Access Challenge Grant Program

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

Auditee qualified as low-risk auditee? _____ Yes X No

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2014

II. FINANCIAL STATEMENT FINDINGS

None

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

2014-001: Schedule of Expenditures of Federal Awards

<p>Catalog of Federal Assistance (CFDA) Number and Title:</p> <ol style="list-style-type: none">1. CFDA #15.252 Abandoned Mine Land Reclamation (AMLR) Program2. CFDA #84.366B Mathematics and Science Partnerships3. CFDA #81.134 Stimulus Industrial Carbon Capture and Storage (CCS) Application (ARRA); CFDA #81.133 Geologic Sequestration Training and Research Grant Program (ARRA); CFDA #47.082 Trans-NSF Recovery Act Research Support (ARRA); CFDA #11.558 State Broadband Data and Development Grant Program (ARRA); CFDA #81.087 Renewable Energy Research and Development (ARRA); CFDA #81.112 Stewardship Science Grant Program (ARRA); CFDA #81.122 Electricity Delivery and Energy Reliability, Research, Development and Analysis (ARRA); CFDA #81.133 Geologic Sequestration Training and Research Grant Program (ARRA); CFDA #93.708 ARRA – Head Start (ARRA); CFDA #93.719 ARRA - State Grants to Promote Health Information Technology (ARRA); CFDA #20.509 Formula Grants for Rural Areas (ARRA); CFDA #47.082 Trans-NSF Recovery Act Research Support (ARRA);4a. CFDA #15.Unknown; CFDA #10.Unknown; CFDA #93.Unknown; CFDA #16.Unknown; CFDA #20.600; CFDA #93.283 and CFDA #93.520; CFDA #93.Unknown and CFDA #93.708;4b. CFDA #84.007 Federal Supplemental Educational Opportunity Grants
<p>Federal Agency Name:</p> <ol style="list-style-type: none">1. U.S. Department of Interior, Office of Surface Mining2. U.S. Department of Education, Office of Elementary and Secondary Education3. U.S. Department of Energy; U.S. Department of Energy; U.S. National Science Foundation U.S. Department of Commerce, National Telecommunications and Information Administration; U.S. Department of Energy; U.S. Department of Energy; U.S. Department of Energy; U.S. Department of Energy; U.S. Department of Health and Human Services, Administration for Children and Families; U.S. Department of Health and Human Services, Office of Secretary; U.S. Department of Transportation; U.S. National Science Foundation4a. U.S. Department of Interior; U.S. Department of Agriculture; U.S. Department of Health and Human Services, Substance Abuse and Mental Health Services Association; U.S. Department of Justice; U.S. Department of Transportation, National Highway Traffic Safety Administration; U.S. Department of Health and Human Services, Centers for Disease Control and Prevention; U.S. Department of Health and Human Services, Administration for Children and Families;4b. U.S. Department of Education

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2014

Pass-Through Entity Name (if applicable):

1. Wyoming Department of Environmental Quality
2. Wyoming Department of Education
3. N/A;
N/A;
N/A;
EdLab Group Foundation;
University of Utah;
Western Governors' Association;
University of Minnesota and Wyoming Department of Game and Fish;
University of Illinois at Urbana-Champaign;
Wyoming Department of Family Services;
Wyoming Department of Enterprise Technology;
Wyoming Department of Transportation;
Fugro William Lettis Associate and Michigan Technological University
- 4a. N/A;
N/A;
Wyoming Department of Health and Social Services;
Wyoming Association of Sheriffs and Chiefs of Police;
Wyoming Department of Transportation;
State of Montana;
UPLIFT and Wyoming Department of Family Services;
- 4b. N/A

Award Number/Name:

1. 081612SA2
2. 1401504MSPA3
3. DE-FE0002142 2003010;
DE-FE0002112 and DE-FE0002141;
ATM-0832637, ARC-0902180, AST-0908249, AST-0908249, EAR-0911577, and ARC-0909122
EDLAB2012-12 and EDLAB2013-40;
091910UW2;
30-232-WY-2;
A000211574 and 100910UW5;
2010-00326-02,A2348;
042613SA1;
090613SA1;
STIM-FTA-006;
DE-EE002758/002 and 09030221
- 4a. 090613SA2;
10-MU-110460000-009;
062512SA4 and 8728-012;
062712SA2;
63655;
12-07-3-31-051-0;
111804UW6 and 042613SA1;
- 4b. P007A134577

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2014

University Project ID:

1. 1001626
2. 1002271
3. DOE40025A;
DOE40009 and DOE42614;
NSF44361ARRA, NSF44380, NSF44383EXT, NSF44383USL, NSF44386, and NSF44389
1001510 and 1002219;
1000366;
1001418 and 1001418A;
1000986 and 1000729;
1001658;
1001912;
1002074;
WYDOT40023;
1000951 and 1001360
- 4a. 1002084;
1002181;
1001568 and 1001049;
1001575;
1001613;
1001452A and 1001452B;
UPLIFT46398 and 1001912
- 4b. 1001995

Award Year(s):

1. July 27, 2012 – June 30, 2014
2. July 1, 2013 – September 30, 2015
3. December 8, 2009 – December 7, 2013;
December 1, 2009 – September 30, 2014 and November 16, 2009 – June 30, 2014;
January 1, 2009 – September 30, 2013, July 1, 2009 – June 30, 2013, August 1, 2009 – September 30,
2013, August 1, 2009 – September 30, 2013, September 1, 2009 – August 31, 2013, and October 1, 2009
– September 30, 2013;
November 1, 2011 – October 31, 2013 and November 1, 2013 – October 30, 2014;
January 29, 2010 – May 31, 2014;
December 1, 2011 – December 31, 2013;
July 30, 2010 – July 29, 2013 and September 1, 2010 – December 31, 2013;
July 1, 2012 – September 30, 2014;
April 19, 2013 – December 31, 2013;
July 31, 2013 – March 30, 2013;
February 17, 2009 – September 30, 2012;
August 1, 2010 – September 30, 2013 and September 1, 2009 – August 30, 2013
- 4a. September 1, 2013 – October 31, 2013;
October 1, 2012 – September 30, 2013;
July 1, 2012 – June 30, 2013 and December 3, 2010 – September 29, 2013;
May 1, 2012 – April 30, 2013;
June 15, 2012 – September 30, 2013;
February 20, 2012 – June 1, 2013;
October 1, 2008 – September 30, 2012 and April 19, 2013 – December 31, 2013
- 4b. July 1, 2013 – June 30, 2014

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2014

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

1. One award (University Project ID 1001626) was incorrectly classified on the SEFA as an “Other Program” award when it should have been classified as a “Research and Development” award. No other errors were noted; however, it is not possible to project this type of error to the population of Federal awards.
2. One award (University Project ID 1002271) was reported with an incorrect CFDA #83.366B when it should have been reported with CFDA #84.366B. No other errors were noted; however, it is not possible to project this type of error to the population of Federal awards.
3. One award (University Project ID DOE40025A) was incorrectly classified as a non-ARRA pass-through award when it should have been classified as an ARRA direct award. We noted that with one exception, all direct and pass-through ARRA awards were improperly classified as non-ARRA pass-through awards on the SEFA. In addition to the award in question, 21 other awards were also improperly classified.
4. During reconciliation of the University’s general ledger to the initial SEFA provided, it was determined that the Federal expenditures reported were not complete or accurate in two instances:
 - a. Expenditures totaling \$121,280 related to the residual balances of 10 fixed-price contracts that had closed were improperly excluded from the SEFA. For fixed-price contracts, the University receives the total funding awarded regardless of the expenditures incurred. If the contract ends and not all funds have been expended, the remaining funds available for expenditure should be included in the SEFA as expenditures.
 - b. Expenditures reported for one award (University Project ID 1001995) incorrectly included \$130,104 of non-Federal matching contributions.

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

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

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

Cause – With respect to the first instance, University personnel indicated that once the “Org” field is completed for a Federal award within PISTOL (the University’s financial reporting system), it cannot be modified. The “Org” field is what assigns the “Function” or classification of awards within the SEFA as “Other” or “Research.” Any awards that have been identified with incorrect “Org” classifications must be manually changed within the SEFA and award in question was inadvertently overlooked, although it had been properly reported during the year ended June 30, 2013.

With respect to the second instance, the error appears to be a result of human error when data entering the CFDA number.

With respect to the third instance, the error appears to be a result of human error when classifying the awards in the SEFA based on the applicable fund designation within PISTOL.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2014

With respect to the fourth instance above, due to turnover in the manager position of the Sponsored Programs Office during the year ended June 30, 2014, the current manager lacked the institutional knowledge related to the preparation of the SEFA and the manual adjustments that have historically been required related to the awards in question. In addition, there were no formally documented procedures over the preparation of the SEFA.

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

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

Questioned Costs – \$0

2014-002: Student Financial Assistance Cluster – Reporting

Table with 6 rows: Catalog of Federal Assistance (CFDA) Number and Title: CFDA #84.038 Federal Perkins Loans (FPL) – Federal Capital Contributions; Federal Agency Name: U.S. Department of Education; Pass-Through Entity Name (if applicable): N/A; Award Number/Name: N/A; University Project ID: N/A; Award Year(s): July 1, 2013 – June 30, 2014

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

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

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

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

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2014

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

Questioned Costs – \$0

2014-003: Student Financial Assistance Cluster – Special Tests: Student Loan Repayments

Table with 1 column and 6 rows containing details: Catalog of Federal Assistance (CFDA) Number and Title, Federal Agency Name, Pass-Through Entity Name, Award Number/Name, University Project ID, and Award Year(s).

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

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

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

Criteria – Per 34CFR674.34(e), a student may be granted an economic hardship deferment by providing documentation satisfactory to the institution showing that the borrower: (1) has been granted an economic hardship deferment under either the Federal Direct Loan Program or the FFEL programs, (2) is receiving payment under a Federal or state public assistance program, (3) is working full-time and earning a total monthly gross income that does not exceed the monthly earnings of an individual earning the minimum wage or 150% of the poverty guideline applicable to the borrower’s family size, (4) is not receiving total monthly gross income that exceeds twice the amount in paragraph (e)(3) above and, after deducting an amount equal to the borrower’s monthly payments on Federal postsecondary education loans, the remaining amount of that income does not exceed the amount specified in paragraph (e)(3) above, or (5) is servicing as a volunteer in the Peace Corps. For purposes of paragraph (e)(3) of this section, a borrower is considered to be working full-time if the borrower is expected to be employed for at least three consecutive months at 30 hours per week. For a deferment granted under paragraph (e)(4) of this section, the institution shall require the borrower to submit at least the following documentation to qualify for an initial period of deferment: (i) Evidence showing the amount of the borrower’s most recent total monthly gross income, as defined in section 674.2; and (ii) Evidence that would enable the institution to determine the amount of the monthly payments that would have been owed by the borrower during the deferment period to other entities for Federal postsecondary education loans.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2014

Per 34CFR674.33(d)(6), before granting a forbearance to a borrower under paragraph (d)(5)(i) of this section, the institution shall require the borrower to submit at least the following documentation: (i) Evidence showing the amount of the borrower’s most recent total monthly gross income; and (ii) Evidence showing the amount of the monthly payments owed by the borrower for the most recent month for the borrower’s title IV loans.

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

Effect – If the University does not acquire the necessary satisfactory documentation, a borrower may be inappropriately granted an economic hardship deferment or forbearance. If this occurs, interest on the deferment that should have accrued on the loan will not have been billed to the borrower, which ultimately impacts the funds available for future Perkins loans as it is a revolving loan program. As interest continues to accrue on a loan with a forbearance, there is no impact on the funds available for future Perkins loans.

Recommendation – We recommend that the Financial Services Business Office review the students in question to determine if the economic hardship deferment or forbearance granted were proper. We also recommend that the Perkins loan portfolio be reviewed to determine the overall pervasiveness of the lack of documentation supporting the approval of deferments or forbearances granted. We further recommend that the Financial Services Business Office revise its control process to ensure that all applications for economic hardship deferments or forbearances are complete with satisfactory documentation prior to approval.

Questioned Costs – Unknown

2014-004: Research and Development Cluster – Matching

Table with 6 rows containing award details: Catalog of Federal Assistance (CFDA) Number and Title, Federal Agency Name, Pass-Through Entity Name (if applicable), Award Number/Name, University Project ID, and Award Year(s).

Condition – Of the six awards selected for testing compliance with matching requirements within the Research and Development Cluster, we noted two awards (CFDA #10.025 U.S. Department of Agriculture award number 13-8556-1532-CA and CFDA #81.133 U.S. Department of Energy award number DE-FE0002141) in which the required matching contributions were not met by the University at the end of the award period.

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Year Ended June 30, 2014

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

Criteria – Per the award agreement for award number 13-8556-1532-CA, the non-Federal match requirement was \$35,176. The University reported matching contributions of \$29,842.

Per the award agreement for award number DE-FE0002141, the non-Federal match requirement was \$900,876. However as only 99.84% of the Federal award was expended, the non-Federal match requirement was reduced accordingly to \$899,456. The University reported matching contributions of \$892,305.

Cause – University personnel indicated that when preparing the final Financial Status Reports (FSRs) for both awards, documentation was provided in box 12 of the FSR as to why the required matching contributions were not met. However, the University did not have any correspondence from the Federal awarding agencies indicating their acceptance of the reduced matching contributions.

Effect – Since the University failed to meet the required matching contributions on the awards in question, the awarding Federal agencies could require the University to return the \$12,485 of Federal funding that was not matched with non-Federal funds.

Recommendation – We recommend that in cases where the University is requesting and/or has received approval from the Federal awarding agency to reduce the required matching contribution amount, the University should maintain evidence that the requested approval was obtained. In regards to the instances noted above, we recommend that the University request written approval from the applicable Federal awarding agencies as to the approval of the required matching contribution amounts noted.

Questioned Costs – \$12,485

2014-005: Research and Development Cluster – Reporting

Table with 1 column and 6 rows: Catalog of Federal Assistance (CFDA) Number and Title: CFDA #47.074 Biological Sciences; Federal Agency Name: U.S. National Science Foundation; Pass-Through Entity Name (if applicable): N/A; Award Number/Name: MCB-1052575; MCB-1052051; University Project ID: 1001038; 1001116; Award Year(s): February 1, 2011 – February 28, 2015; April 1, 2011 – March 31, 2014

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

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

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Year Ended June 30, 2014

Cause – Expenditures were incurred to support the cash draw and the proper amount of funds were requested from the Federal agency; however, they were requested from the wrong award (although both awards are with the same Federal agency). When the funds were received, they were receipted into the correct general ledger account within the University’s accounting system. The inaccurate completion of the draw request using the incorrect award number appears to be a result of human error.

Effect – The applicable Federal oversight agency could withhold future reimbursement of expenditures incurred under the awards until corrected reports are submitted.

Recommendation – We recommend that the receipts reported to the Federal Agency for each award in question be corrected as soon as feasibly possible. In addition, we recommend that the University review the control system in place over the review process of draw request reports to ensure it is properly implemented in order to identify and correct errors in a timely manner.

Questioned Costs – \$0

2014-006: Research and Development Cluster – Equipment and Real Property Management

Table with 6 rows: Catalog of Federal Assistance (CFDA) Number and Title; Federal Agency Name; Pass-Through Entity Name (if applicable); Award Number/Name; University Project ID; Award Year(s).

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

Criteria – Per review of 2CFR215.34(f)(1) – (3), property management standards for equipment acquired with Federal funds and Federally-owned equipment shall include equipment records that are maintained accurately. Equipment owned by the Federal Government shall be identified to indicate Federal ownership. A physical inventory of equipment shall be taken and the results reconciled with the equipment records once every two years.

Per University policy, the property tag is an essential part of the equipment record in order to ensure compliance with the Federal requirements.

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2014**

Cause – The University personnel indicated the asset acquisitions in question were not tagged timely due to a backlog in the University’s Property Office as a result of insufficient resources.

Effect – Failure to properly identify/track assets in accordance with University policy could result in the University disposing of Federally-acquired assets without ensuring compliance with the related Federal requirements, including returning sales proceeds to the Federal Agency as required.

Recommendation – We recommend that the University maintain adequate resources in the Property Office to ensure that the control system in place with respect to equipment management is operating in an effective and timely manner.

Questioned Costs – \$0

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

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

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

- CFDA #12.Unknown, award number 080813SA1 – Amount charged to award was \$6.50 less than that reported on the PAR.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2014

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

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

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

- (a) Activity reports will reflect the distribution of activity expended by employees covered by the system (compensation for incidental work as described in subsection a need not be included).
- (b) These reports will reflect an after the fact reporting of the percentage distribution of activity of employees. Charges may be made initially on the basis of estimates made before the services are performed, provided that such charges are promptly adjusted if significant differences are indicated by activity records.
- (c) Reports will reasonably reflect the activities for which employees are compensated by the institution. To confirm that the distribution of activity represents a reasonable estimate of the work performed by the employee during the period, the reports will be signed by the employee, principal investigator, or responsible official(s) using suitable means of verification that the work was performed.
- (d) The system will reflect activity applicable to each sponsored agreement and to each category needed to identify F&A costs and the functions to which they are allocable. The system may treat F&A cost activities initially within a residual category and subsequently determine them by alternate methods as discussed in subsection b.(2)(c).
- (e) For professorial and professional staff, the reports will be prepared each academic term, but no less frequently than every six months. For other employees, unless alternate arrangements are agreed to, the reports will be prepared no less frequently than monthly and will coincide with one or more pay periods.
- (f) Where the institution uses time cards or other forms of after the fact payroll documents as original documentation for payroll and payroll charges, such documents shall qualify as records for this purpose, provided that they meet the requirements in subsections (a) through (e).

Cause – The University currently charges payroll expenditures to awards based on the budgeted work activity, which is acceptable as indicated in the criteria section (b) above. However, the University does not currently have a control system in place to provide that such charges are promptly adjusted if significant differences are indicated by activity records.

Effect – The University is currently unable to determine if there are any significant differences between the estimated time and effort currently being charged to awards as compared to the after-the-fact certification of the time and effort. If significant differences exist, the University may be charging unallowable expenditures to awards or conversely, may not be charging allowable expenditures to awards. If unallowable expenditures exist, the University may be required to return the related Federal funds to the respective awarding agencies.

Recommendation – We recommend that the University establish a control system to monitor differences in amounts supported by the certified time and effort reported on PARs as compared to the budgeted amounts actually charged to the awards to ensure compliance with the Federal requirements.

Questioned Costs – Unknown

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2014

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

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

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

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

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

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

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

Cause – The contracts in question were initiated outside the normal procurement process (via the payment request process), which is where the suspension and debarment certification process is typically performed. Although the University has a control system in place which clearly states the suspension and debarment policies and requirements, it is only applied to contracts initiated through the normal procurement process. The University does not currently have a control system in place to ensure required suspension and debarment certifications are obtained for contracts initiated through the payment request process.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2014

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

Recommendation – We recommend the University review and revise its current control system to require that all contracts be initiated through the established procurement process, which includes the suspension and debarment certification process. If this is not feasible, we recommend that a secondary control system be established to ensure that all contracts entered into outside of the established procurement process (e.g. through the payment request process) be reviewed to ensure compliance with all of the necessary Federal requirements, including suspension and debarment.

Questioned Costs – Not Applicable

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2014

FINDING	STATUS
<p>2013-003: Schedule of Expenditures of Federal Awards</p> <p>The University did not provide a schedule of expenditures of Federal awards (SEFA) which properly identified all Federal funds expended. During the course of testing performed, we noted 15 awards did not identify the correct CFDA number.</p> <ol style="list-style-type: none"> 1. University Project ID 1000806 was reported with a CFDA number "NASA," and the CFDA number per the grant agreement was 43.001. 2. University Project ID 1001481, and related University Project IDs #1001481A through #1001481M were reported with a CFDA number 93.389, and the CFDA number per the grant agreement was 93.859. 	<p>The Office of Sponsored Programs has established an internal control to ensure the accuracy of the CFDA numbers with PISTOL and INFOED. A query has been created in each system to allow cross-reference of the input within the two systems as sometimes changes are made through the year that may not be accurately changed across the two systems. This query will be run at least twice a year to ensure accuracy in conjunction with the preparation of the SEFA. In addition, staff members were trained on the importance of CFDA numbers and the proper process for updating PISTOL and INFOED.</p> <p><i>Auditor's Comments 2013-003</i></p> <p>Based on current year testing, we determined the SEFA was not prepared accurately or completely, which resulted in a repeat finding as noted in 2014-001.</p>

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2014

FINDING	STATUS
<p>2013-004: Student Financial Assistance Cluster – Reporting</p> <p>Catalog of Federal Assistance (CFDA) Number and Title: CFDA #84.038 Federal Perkins Loans (FPL) – Federal Capital Contributions Federal Agency Name: U.S. Department of Education Pass-Through Entity Name (if applicable): N/A Award Number/Name: N/A University Project ID: N/A Award Year(s): July 1, 2012 – June 30, 2013</p> <p>Part III of the Fiscal Operations Report and Application to Participate (FISAP), which relates to the Federal Perkins Loan Program (CFDA #84.038), reports information about the Perkins loan portfolio at the University. Many of the line items report the applicable debit or credit balances, as well as the associated number of borrowers. During our review of the Fiscal Operations Report and Application to Participate (FISAP) filed for the 2011-2012 academic year on November 28, 2012, we noted that the majority of the debit and credit balances reported in Part III did not agree to supporting documentation from Campus Loan Manager (CLM), the University’s loan servicing software system. However, the majority of the debit and credit balances reported were supported by the University’s financial reporting system PISTOL. In addition, we noted that although the majority of the number of borrowers reported in Part III of the FISAP agreed to supporting documentation from CLM, we were unable to determine the propriety of this information due to the lack of supporting documentation for the related debit and credit balances.</p>	<p>The Campus Loan Management (CLM) system has been replaced with the outsourced services of ECSI Corporation. The new system will go live July 1, 2014. We believe that the implementation of the new system will correct all past reporting errors related to the Federal Perkins Loan Program.</p> <p>Auditor’s Comments 2013-004 As the University was in the process of implementing the new servicing system, no corrective actions were implemented by the University during the year ended June 30, 2014, which resulted in a repeat finding as noted at 2014-002.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2014

FINDING	STATUS																												
<p>2013-005: Student Financial Assistance Cluster – Eligibility</p> <p>Catalog of Federal Assistance (CFDA) Number and Title: CFDA #84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) Federal Agency Name: U.S. Department of Education Pass-Through Entity Name (if applicable): N/A Award Number/Name: N/A University Project ID: 1001493 Award Year(s): July 1, 2012 – June 30, 2013</p> <p>Of the 40 students selected for eligibility testing within the Student Financial Assistance Cluster, two students were specifically tested for eligibility to receive funding under CFDA #84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants). Of these two students, there was one student (W04679439) who did not have a cumulative grade point average (GPA) of at least 3.25 through the most recently completed payment period.</p> <p>We further reviewed all students who received TEACH disbursements during the award year ending June 30, 2013, noting that there were a total of 12 students who received 22 disbursements of TEACH funds. We reviewed each disbursement specifically for compliance with the criteria below, noting eight of the disbursements were made to six students who did not have a cumulative undergraduate GPA of at least 3.25 through the most recently completed payment period as indicated below:</p> <table border="0" data-bbox="205 1096 808 1312"> <thead> <tr> <th></th> <th><u>Student ID</u></th> <th><u>Amount</u></th> <th><u>Term Disbursed</u></th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>W04679439</td> <td>\$2,000</td> <td>Spring 2013</td> </tr> <tr> <td>2.</td> <td>W04337629</td> <td>\$3,500</td> <td>Fall 2012 & Spring 2013</td> </tr> <tr> <td>3.</td> <td>W06349261</td> <td>\$2,000</td> <td>Fall 2012</td> </tr> <tr> <td>4.</td> <td>W02462564</td> <td>\$2,000</td> <td>Fall 2012</td> </tr> <tr> <td>5.</td> <td>W04699221</td> <td>\$4,000</td> <td>Fall 2012</td> </tr> <tr> <td>6.</td> <td>W04199526</td> <td>\$3,176</td> <td>Fall 2012 & Spring 2013</td> </tr> </tbody> </table> <p>The total known questioned costs of funds improperly disbursed is \$16,676.</p>		<u>Student ID</u>	<u>Amount</u>	<u>Term Disbursed</u>	1.	W04679439	\$2,000	Spring 2013	2.	W04337629	\$3,500	Fall 2012 & Spring 2013	3.	W06349261	\$2,000	Fall 2012	4.	W02462564	\$2,000	Fall 2012	5.	W04699221	\$4,000	Fall 2012	6.	W04199526	\$3,176	Fall 2012 & Spring 2013	<p>The improperly awarded funds were rescinded and replaced with institutional funds on July 12, 2013. Additional review will be conducted as needed by Kathy Bobbitt (Student Financial Aid Associate Director) and she will determine the course of action.</p> <p><i>Auditor's Comments 2013-005</i> Based on current year testing, we determined that the University implemented the above procedures. This finding is considered resolved.</p>
	<u>Student ID</u>	<u>Amount</u>	<u>Term Disbursed</u>																										
1.	W04679439	\$2,000	Spring 2013																										
2.	W04337629	\$3,500	Fall 2012 & Spring 2013																										
3.	W06349261	\$2,000	Fall 2012																										
4.	W02462564	\$2,000	Fall 2012																										
5.	W04699221	\$4,000	Fall 2012																										
6.	W04199526	\$3,176	Fall 2012 & Spring 2013																										

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2014

FINDING	STATUS
<p>2013-006: Student Financial Assistance Cluster – Special Tests: Student Loan Repayments</p> <p>Catalog of Federal Assistance (CFDA) Number and Title: CFDA #84.038 Federal Perkins Loans (FPL) – Federal Capital Contributions Federal Agency Name: U.S. Department of Education Pass-Through Entity Name (if applicable): N/A Award Number/Name: N/A University Project ID: N/A Award Year(s): July 1, 2012 – June 30, 2013</p> <p>Of the 15 students selected for deferment testing within the Federal Perkins Loans Program (CFDA #84.038), there were eight students who received economic hardship deferments or forbearances. Of these eight students, two students (W00298258 and W03051505) were granted economic hardship deferments but did not have sufficient supporting documentation within the student file to substantiate their eligibility for the deferment. The only documentation received was the completed application, which represents a self-certification and is not acceptable documentation per review of the criteria below. The June 30, 2013 loan balance for the two students in question was \$12,084.</p> <p>If sufficient supporting documentation obtained substantiates that the deferments granted were proper, there are no likely questioned costs. However, if sufficient supporting documentation for the deferment cannot be provided or based on the supporting documentation provided the students were not eligible for an economic hardship deferment, the likely questioned costs would relate to any interest that should have accrued on the loan principal balance during the period of deferment. As such, likely questioned costs are unknown.</p>	<p>The Campus Loan Management (CLM) system has been replaced with the outsourced services of ECSI Corporation. The new system will go live July 1, 2014. We believe that the implementation of the new system will correct all past deferment errors related to the Federal Perkins Loan Program, as the new system also monitors the deferment requirements of the loan program.</p> <p><i>Auditor's Comments 2013-006</i> As the University was in the process of implementing the new servicing system, no corrective actions were implemented by the University during the year ended June 30, 2014, which resulted in a repeat finding as noted at 2014-003.</p>

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2014

FINDING	STATUS
<p>2013-007: Student Financial Assistance Cluster – Special Tests: Enrollment Reporting</p> <p>Catalog of Federal Assistance (CFDA) Number and Title: CFDA #84.268 Federal Direct Student Loans Federal Agency Name: U.S. Department of Education Pass-Through Entity Name (if applicable): N/A Award Number/Name: N/A University Project ID: 1001577 Award Year(s): July 1, 2012 – June 30, 2013</p> <p>Of the 40 students selected for enrollment reporting testing within the Student Financial Assistance Cluster, six students were specifically tested for the proper reporting of a graduated status to the National Student Clearinghouse (NSC). Of these six students, there were two students (W01545504 and W06331145) who were tested from the fall 2012 listing of graduating students and two students (W03349033 and W04272830) who were tested from the spring 2013 listing of graduating students. These four students were reported to the NSC with graduated status effective dates of the last day of classes from the fall and spring semester instead of the last day of finals, which would be the date the student completed the course requirements. As all graduating students are reported in the same transmission, the incorrect reporting date was reported for all fall and spring graduating students. There are no known questioned costs associated with the condition.</p>	<p>Processes have been modified to change the term end date on form STVTERM and a reminder has been added to the office calendar of events for each term.</p> <p>Upon further discussion, the Clearinghouse was not contacted to determine the feasibility of retroactively changing the graduation start date for the students who graduated in the fall 2012 and spring 2013 terms as was originally planned, due to the length of time after the condition was discovered. The date of graduation is used to determine the beginning of the deferment of six months for the student loans to begin repayment. The six-month time period had already expired as of the time of the discovery.</p> <p>Auditor's Comments 2013-007 Based on current year testing, we determined that the University implemented the above procedures. This finding is considered resolved.</p>

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2014

FINDING	STATUS
<p>2013-008: Research and Development Cluster – Matching</p> <p>Catalog of Federal Assistance (CFDA) Number and Title: CFDA #47.074 Biological Sciences CFDA #43.Unknown CFDA #81.122 Electricity Delivery and Energy Reliability, Research, Development, and Analysis</p> <p>Federal Agency Name: U.S. National Science Foundation U.S. National Aeronautics and Space Administration U.S. Department of Energy</p> <p>Pass-Through Entity Name (if applicable): N/A N/A University of Montana</p> <p>Award Number/Name: DBI-0923382 NNX07AM19A 061506UW2</p> <p>University Project ID: NSF44398 NASA43311 MTUNV48440</p> <p>Award Year(s): September 1, 2009 – December 31, 2012 June 1, 2007 – May 31, 2013 April 18, 2006 – March 31, 2013</p> <p>Of the five awards selected for testing compliance with matching requirements within the Research and Development Cluster:</p> <ul style="list-style-type: none"> We noted one instance (CFDA #47.074) in which the “Total Cost Sharing Reported” amount within the University’s cost share tracking system indicated that the matching requirement had not been met. This did not result in a finding as upon further review, the University was able to provide support that the additional match necessary had been met and incurred during the award’s period of availability. While the University was compliant with the matching requirement, the University did not update the cost share reported within the cost share tracking system in a timely manner as the award had closed on December 31, 2012. 	<p>Training was provided to staff regarding the importance of the accuracy of the University’s cost share tracking system and ensuring it matches the contracts. In addition, campus-wide training regarding cost share documentation began July 2014.</p> <p><i>Auditor’s Comments 2013-008</i> Based on current year testing, there were no instances noted where information was not entered into the cost share system timely. This finding is considered resolved.</p>

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2014

FINDING	STATUS
<p>2013-008: Research and Development Cluster – Matching (Continued)</p> <ul style="list-style-type: none">We noted two instances (CFDA #43.Unknown and #81.122) in which the “Cost Sharing Required” amount within the University’s cost share tracking system did not agree with the cost share amount required per the grant agreement. This did not result in a finding as the University had reported total cost share in excess of the amount required per the grant agreement. While the University was compliant with the matching requirement, the University did not update the cost share required within the cost share tracking system. <p>The University had a total of 36 awards with match requirements that closed during the current fiscal year within the Research and Development Cluster.</p>	

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2014

FINDING	STATUS
<p>2013-009: Research and Development Cluster – Reporting Abandoned Mine Land Reclamation Program – Reporting</p> <p>Catalog of Federal Assistance (CFDA) Number and Title: Research and Development Cluster – CFDA# 10.XXX Research and Development Cluster – CFDA #81.134 (ARRA) Abandoned Mine Land Reclamation Program – CFDA #15.252</p> <p>Federal Agency Name: U.S. Department of Agriculture, Animal, Plant, and Health Inspection Service U.S. Department of Energy U.S. Department of Interior, Office of Surface Mining</p> <p>Pass-Through Entity Name (if applicable): N/A N/A Wyoming Department of Environmental Quality</p> <p>Award Number/Name: 12-8556-1532-CA DE-FE002142 2003010 071112KP02</p> <p>University Project ID: 1001422 DOE40025A 1001583</p> <p>Award Year(s): February 1, 2012 – January 31, 2013 December 8, 2009 – December 7, 2013 June 29, 2012 – June 30, 2016</p> <p>Of the 60 awards selected for testing compliance with the financial, performance, and special reporting requirements within the Research and Development Cluster, we noted the following:</p> <ul style="list-style-type: none"> • Two instances where the SF-425 financial reports filed did not agree to supporting documentation. • Four instances where the Section 1512 ARRA reports filed did not agree to supporting documentation. <p>Of the two awards selected for testing compliance with the performance reporting requirements within the Abandoned Mine Land Reclamation Program (CFDA #15.252), we noted one instance where the required performance report was not filed with the pass-through oversight agency.</p> <p>All reports due under the award agreements were subjected to testing. There are no questioned costs associated with the finding.</p>	<p>Training was provided to staff regarding the importance of documenting the reconciliation between the supporting documentation and the financial reports if there are any differences. These differences include when a Federal Agency requests that we provide reports that vary from grant contract requirements.</p> <p>It was determined that the pass-through oversight agency did not require the University to submit the performance report in question.</p> <p><i>Auditor's Comments 2013-009</i> Based on current year testing, while we noted the number of occurrences decreased significantly, the University did not implement the above procedures effectively as an additional instance of noncompliance was noted where a financial report did not agree to supporting documentation. This resulted in a repeat finding as noted at 2014-005.</p>

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2014

FINDING	STATUS
<p>2012-02: Research and Development Cluster – Activities Allowed or Unallowed; Allowable Costs/Cost Principles</p> <p>Catalog of Federal Assistance (CFDA) Number and Title: #15.608 Fish and Wildlife Management Assistance; #20.701 University Transportation Centers Program Federal Agency Name: U.S. Department of the Interior, Fish and Wildlife Service; U.S. Department of Transportation, Research and Innovative Technology Administration Pass-Through Entity Name (if applicable): N/A; North Dakota State University Award Number/Name: 60181BG564; 032312SA2 University Project ID: 1001321; 1001453C Award Year(s): October 12, 2011 - October 13, 2016; January 1, 2012 - November 30, 2013</p> <p>Of the 40 expenditures selected for testing compliance with allowable costs used to meet match requirements within the Research and Development Cluster, we noted two instances in which ineligible expenditures were used to meet match requirements. The University had a total of 47 Research and Development awards with match requirements that closed during the current fiscal year. The expenditures in question resulted in questioned costs of \$10,518 (\$128 on CFDA #15.608; \$10,390 on CFDA #20.701).</p>	<p>The Office of Sponsored Programs corrected the documentation to reflect the proper and allowable amount of match for Project ID 1001321. The \$10,390 of expenditures documented for Project ID 1001453C will be removed from the cost share system, and the Office of Sponsored Programs will continue to correspond with sponsoring agencies to adequately document future uses as match. A review of additional Federal awards for similar instances was performed and appropriate corrections were made. Additional training on allowability and eligibility of cost share was provided to the Office of Sponsored Programs Coordinators and will continue to be conducted on a semi-annual basis.</p> <p>Auditor's Comment 2012-02 Based on inquiry of program personnel and review of supporting documentation, we determined the University implemented the above procedures. As the University is still in the process of correcting the cost share for Project ID 1001453C, the finding is still in the process of being resolved.</p>

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2014

FINDING	STATUS
<p>2012-05: College Access Challenge Grant Program – Activities Allowed or Unallowed; Allowable Costs/Cost Principles</p> <p>Catalog of Federal Assistance (CFDA) Number and Title: #84.378 College Access Challenge Grant Program Federal Agency Name: U.S. Department of Education Pass-Through Entity Name (if applicable): N/A Award Number/Name: P378A100038 and P378A110038 University Project ID: 1000074, 1000074A, 100074B Award Year(s): August 14, 2010 – August 13, 2013</p> <p>The College Access Challenge Grant Program (CFDA #84.378) does not have a formal control system in place to document and monitor non-salary matching expenditures for compliance with allowable costs used to meet match requirements. Furthermore, a portion of the match documented as having been used towards the matching requirement for both the award years ending August 13, 2012 and August 13, 2013 was the non-Federal portion of Federal Supplemental Educational Opportunity Grant funds (FSEOG – CFDA #84.007) awarded to students. However, the FSEOG program also has its own match requirements. Therefore, using the non-Federal portion of the FSEOG program is unallowable match as these expenditures have already been used to meet the matching requirements of the FSEOG program. Questioned costs are unknown due to the lack of documentation supporting the amounts reported and a formal monitoring system.</p>	<p>The Student Educational Opportunity Office submitted match documentation to the Office of Sponsored Programs. The U.S. Department of Education has approved our continuing to use institutional SEOG funds as match for the grant, and a documentation email has been provided to the Office of Sponsored Programs.</p> <p><i>Auditor's Comment 2012-05</i> Based on current year testing, all match documentation was provided and properly documented. We also reviewed the email noted above approving the use of the institutional SEOG funds as match for these awards. This finding is considered resolved.</p>

UNIVERSITY OF WYOMING

Date: November 10, 2014

To: McGee, Hearne & Paiz, LLP

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

Re: University of Wyoming Financial and Compliance Audit – Fiscal Year 2014

The following are the Corrective Action Plans to address the control deficiencies, findings and questioned costs for the Federal awards in the FY 2014 Compliance Report (see pages 22 - 35 for the complete text of the deficiencies and compliance findings):

2014-001: Schedule of Expenditures of Federal Awards

Catalog of Federal Assistance (CFDA) Number and Title:

1. CFDA #15.252 Abandoned Mine Land Reclamation (AMLR) Program
2. CFDA #84.366B Mathematics and Science Partnerships
3. CFDA #81.134 Stimulus Industrial Carbon Capture and Storage (CCS) Application (ARRA);
CFDA #81.133 Geologic Sequestration Training and Research Grant Program (ARRA);
CFDA #47.082 Trans-NSF Recovery Act Research Support (ARRA);
CFDA #11.558 State Broadband Data and Development Grant Program (ARRA);
CFDA #81.087 Renewable Energy Research and Development (ARRA);
CFDA #81.112 Stewardship Science Grant Program (ARRA);
CFDA #81.122 Electricity Delivery and Energy Reliability, Research, Development and Analysis (ARRA);
CFDA #81.133 Geologic Sequestration Training and Research Grant Program (ARRA);
CFDA #93.708 ARRA – Head Start (ARRA);
CFDA #93.719 ARRA - State Grants to Promote Health Information Technology (ARRA);
CFDA #20.509 Formula Grants for Rural Areas (ARRA);
CFDA #47.082 Trans-NSF Recovery Act Research Support (ARRA);
- 4a. CFDA #15.Unknown;
CFDA #10.Unknown;
CFDA #93.Unknown;
CFDA #16.Unknown;
CFDA #20.600;
CFDA #93.283 and CFDA #93.520;
CFDA #93.Unknown and CFDA #93.708;
- 4b. CFDA #84.007 Federal Supplemental Educational Opportunity Grants

Federal Agency Name:

1. U.S. Department of Interior, Office of Surface Mining
2. U.S. Department of Education, Office of Elementary and Secondary Education
3. U.S. Department of Energy;
U.S. Department of Energy;
U.S. National Science Foundation
U.S. Department of Commerce, National Telecommunications and Information Administration;
U.S. Department of Energy;
U.S. Department of Energy;
U.S. Department of Energy;
U.S. Department of Energy;
U.S. Department of Health and Human Services, Administration for Children and Families;
U.S. Department of Health and Human Services, Office of Secretary;
U.S. Department of Transportation;
U.S. National Science Foundation

Federal Agency Name (continued):

- 4a. U.S. Department of Interior;
 U.S. Department of Agriculture;
 U.S. Department of Health and Human Services, Substance Abuse and Mental Health Services Association;
 U.S. Department of Justice;
 U.S. Department of Transportation, National Highway Traffic Safety Administration;
 U.S. Department of Health and Human Services, Centers for Disease Control and Prevention;
 U.S. Department of Health and Human Services, Administration for Children and Families;
- 4b. U.S. Department of Education

Pass-Through Entity Name (if applicable):

1. Wyoming Department of Environmental Quality
 2. Wyoming Department of Education
 3. N/A;
 N/A;
 N/A;
 EdLab Group Foundation;
 University of Utah;
 Western Governors' Association;
 University of Minnesota and Wyoming Department of Game and Fish;
 University of Illinois at Urbana-Champaign;
 Wyoming Department of Family Services;
 Wyoming Department of Enterprise Technology;
 Wyoming Department of Transportation;
 Fugro William Lettis Associate and Michigan Technological University
- 4a. N/A;
 N/A;
 Wyoming Department of Health and Westat;
 Wyoming Association of Sheriffs and Chiefs of Police;
 Wyoming Department of Transportation;
 State of Montana;
 UPLIFT and Wyoming Department of Family Services;
- 4b. N/A

Award Number/Name:

1. 081612SA2
 2. 1401504MSPA3
 3. DE-FE0002142 2003010;
 DE-FE0002112 and DE-FE0002141;
 ATM-0832637, ARC-0902180, AST-0908249, AST-0908249, EAR-0911577, and ARC-0909122
 EDLAB2012-12 and EDLAB2013-40;
 091910UW2;
 30-232-WY-2;
 A000211574 and 100910UW5;
 2010-00326-02,A2348;
 042613SA1;
 090613SA1;
 STIM-FTA-006;
 DE-EE002758/002 and 09030221
- 4a. 090613SA2;
 10-MU-110460000-009;
 062512SA4 and 8728-012;
 062712SA2;
 63655;
 12-07-3-31-051-0;
 111804UW6 and 042613SA1;
- 4b. P007A134577

University Project ID:

1. 1001626
2. 1002271
3. DOE40025A;
DOE40009 and DOE42614;
NSF44361ARRA, NSF44380, NSF44383EXT, NSF44383USL, NSF44386, and NSF44389
1001510 and 1002219;
1000366;
1001418 and 1001418A;
1000986 and 1000729;
1001658;
1001912;
1002074;
WYDOT40023;
1000951 and 1001360
- 4a. 1002084;
1002181;
1001568 and 1001049;
1001575;
1001613;
1001452A and 1001452B;
UPLIFT46398 and 1001912
- 4b. 1001995

Award Year(s):

1. July 27, 2012 – June 30, 2014
2. July 1, 2013 – September 30, 2015
3. December 8, 2009 – December 7, 2013;
December 1, 2009 – September 30, 2014 and November 16, 2009 – June 30, 2014;
January 1, 2009 – September 30, 2013, July 1, 2009 – June 30, 2013, August 1, 2009 – September 30, 2013, August 1, 2009 – September 30, 2013, September 1, 2009 – August 31, 2013, and October 1, 2009 – September 30, 2013;
November 1, 2011 – October 31, 2013 and November 1, 2013 – October 30, 2014;
January 29, 2010 – May 31, 2014;
December 1, 2011 – December 31, 2013;
July 30, 2010 – July 29, 2013 and September 1, 2010 – December 31, 2013;
July 1, 2012 – September 30, 2014;
April 19, 2013 – December 31, 2013;
July 31, 2013 – March 30, 2013;
February 17, 2009 – September 30, 2012;
August 1, 2010 – September 30, 2013 and September 1, 2009 – August 30, 2013
- 4a. September 1, 2013 – October 31, 2013;
October 1, 2012 – September 30, 2013;
July 1, 2012 – June 30, 2013 and December 3, 2010 – September 29, 2013;
May 1, 2012 – April 30, 2013;
June 15, 2012 – September 30, 2013;
February 20, 2012 – June 1, 2013;
October 1, 2008 – September 30, 2012 and April 19, 2013 – December 31, 2013
- 4b. July 1, 2013 – June 30, 2014

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

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

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

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

Corrective Action:

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

Anticipated Completion Date - Item 1: December 31, 2014; Item 2: June 30, 2015

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

2014-002: Student Financial Assistance Cluster – Reporting

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

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

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

Anticipated Completion Date – January 1, 2015

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

2014-003: Student Financial Assistance Cluster – Special Tests: Student Loan Repayments

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

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

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

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

Corrective Action -

Economic Hardship -- The Financial Services Business Office implemented new procedures in October 2013 regarding economic hardship deferments and unemployment deferments by requiring additional paperwork and documentation from borrowers to ensure they qualify for certain deferments in response to an audit finding in FY13. Borrower W03363278, applied for, and received, this deferment in July 2013 prior to the new office procedures that required additional paperwork. The sample selected and tested should have contained files that received this benefit after the prior year audit and would have included additional documentation or correct language to reflect our corrective action plan from last year. This student received the deferment for two months and has since consolidated and paid in full.

Forbearance -- The Financial Services Business Office interprets the regulations such that the application which contains a written statement to why the borrower needs a forbearance, a budget, and a section of listed federal loan monthly payments sufficient for "providing supporting documentation for the reason for forbearance." There are no regulations that specify what evidence is required in 34CFR674.33(d)(6) just that evidence is required. The office has historically utilized the personal statement, budget, and outstanding student loan payments as sufficient evidence. The office also utilizes the National Student Loan Database System (NSLDS) to access status, payment amount, and balance information of all federal loans. In the case of borrower W05291680, the Stafford loans were in forbearance per the NSLDS. As previously mentioned, the Financial Services Business Office has converted to Heartland-ECSI online borrower services. This servicer has the ability to process all benefits on our behalf. The online

form that Heartland-ECSI utilizes collects similar data to what the University requires. The only time a specific paystub is utilized is if the loan is going into deferment because interest does not accrue during deferment.

Anticipated Completion Date – October 31, 2013 – new procedures put into place; August 1, 2014 – Student Loan Management software has been converted to Heartland-ECSI, a full-service provider.

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

2014-004: Research and Development Cluster – Matching

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

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

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

Corrective Action: The Office of Sponsored Programs is responsible for the monitoring of cost share. The Office of Sponsored Programs will be providing training campus-wide to fiscal administrators, and cost share is a critical topic for training. The training will incorporate the duties and responsibilities of the Principal Investigators, the department fiscal administrators and the Office of Sponsored Programs. Beginning FY15, Coordinators will also use InfoEd to provide additional tracking of cost share that is available for all departments for self-monitoring.

The Office of Sponsored Programs will provide training to coordinators and implement policies and procedures to ensure any changes in cost share are made in the cost share system to properly support the amended grant requirements.

Anticipated Completion Date - Use of InfoEd for cost share, implemented at the beginning of FY15. Campus-wide trainings began in FY15 with the Office of Sponsored Programs with the first training held on November 11, 2014.

Training will occur by December 31, 2014 regarding audit findings and concerns noted in the audit process.

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

2014-005: Research and Development Cluster – Reporting

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

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

Corrective Action: The Coordinator will review the previous drawn funds as reported on the National Science Foundation's (NSF) website and will compare the amount to our individual sponsored program accounts in PISTOL prior to a new monthly draw. If an error in coding has occurred it will be detected prior to any additional funds being drawn and can be corrected in the current draw.

Anticipated Completion Date – December 31, 2014

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

2014-006: Research and Development Cluster – Equipment and Real Property Management

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

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

Corrective Action: The University Property Office has been understaffed by two positions which caused a backlog in tagging equipment. Recruiting is in process and once new staff is hired, the backlog of tagging and the tagging process will be reviewed and addressed.

Anticipated Completion Date – December 1, 2014

Contact Person(s) - Arin Wesnitzer, Assistant Manager, Accounting

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

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

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

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

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

Corrective Action: The Office of Sponsored Programs (OSP) will evaluate the requirements of OMB Circular A-21 regarding time and effort reporting, as well as the new Uniform Guidance to design and implement a system to reconcile the difference between the budgeted amount in the sponsored program to the percentage of effort documented on the Personnel Activity Reports (PARS). OSP will incorporate the Payroll Department in the creation of a reconciliation system to ensure that reports can be generated from Human Resources Management System (HRMS) to effectively and efficiently reconcile PARs to ensure grants are only charged for time and effort incurred on the grant.

Anticipated Completion Date – June 30, 2015

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

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

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

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

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

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

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

Corrective Action: The University will design controls to ensure that payments are not made to debarred or suspended vendors on federal funds when the transaction is \$25,000 or greater.

Anticipated Completion Date – January 1, 2015

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