

# State Auditor

## ❖ *Mission and philosophy*

The State Auditor's Office serves the people of Wyoming by providing quality statewide accounting and financial reporting services through the committed involvement of its staff, carrying out its duties with integrity, honesty and fairness at the least possible cost to the taxpayers. The office will effectively manage and coordinate the fiscal operations of the State of Wyoming by complying with and monitoring compliance with applicable Wyoming statutes. Accomplishment of this mission will directly contribute to the state's eighth functional goal: "To operate Wyoming's state and local governments responsibly, effectively and efficiently in an open, ethical and accountable manner."

## ❖ *Results of outcomes*

The State Auditor's Office (SAO) has revised the State Auditor's Travel Policies (1993) making numerous changes in interpretation and clarification. Additional policies in Common Carrier Ticket Procurement, Public Records and Payroll Inserts were put into practice. The SAO had three non-budget bills introduced during the budget session of the 2000 Legislature: Payroll Check-off amendments HB0034, Employees Payroll schedule HB0038 and State Employee Travel Expense amendments HB0127. All three did get introduced; however, none of the bills made it to second reading in the House.

To measure customer satisfaction, the SAO conducts an annual survey each year covering all areas of the office. This points to areas where the SAO is doing well and also to areas where additional efficiencies could be gained. The May 2000 survey indicated that 90 percent of users thought the office was meeting or exceeding expectations. Of these, 50 percent felt the SAO was exceeding expectations. Areas that need improvement include training, help desk services and training manuals, which are being addressed in the current plan.

To meet the objective of assuring compliance with the state's budget, appropriation and fiscal statutes, the SAO processed all vouchers submitted within 24 hours of receipt. Also, all appropriations were processed by July 31.

The Wyoming State Auditor's Office completed internal control reviews on several automated payment systems. The automated systems calculate payments and/or modify payments made to various individuals and businesses. The systems were tested to ensure that payments previously processed under the standard manual (voucher) procedure maintained their integrity when they were processed by the automated system and submitted electronically to the state accounting system. Recently audited systems include Department of Employment - Workers' Compensation Program payments (completed April, 2000), Department of

### **General information**

Max Maxfield, State Auditor

### **Agency contact**

Gary Stephenson, Deputy Auditor  
307/777-7831  
Capitol Building, Room 114  
Cheyenne, WY 82002

### **Year established**

1889

### **Statutory reference**

Wyoming Constitution - Article 4, Section 11 & 12; W.S. 9-1-401 through 408; 9-4-217

### **Number of authorized personnel**

21 full-time

### **Organizational structure**

Internal/Systems Audit, Systems Operations, Accounting and Financial Reporting, Payroll, Systems Training

### **Clients served**

General public, legislators, city and county officials, state officials and employees, federal officials, other state agencies.

### **Budget information**

General funds	\$2,249,566
<b>Total</b>	<b>\$2,249,566</b>

Revenue – Mineral Refunds payments (completed June, 2000), Department of Health (Division of Health Care Financing) – Medicaid payments (completed June, 2000) and Department of Family Services – payroll expenditure modifications process (completed April, 2000).

During FY00, the SAO implemented the new Advantage HR Payroll System (AHR), providing online data input and increased access to payroll information. The new system eliminated five existing systems and consolidated those functions into the new system. The current process has less paper, less mailing and less room for errors, and it reduces time spent on the timesheet process.

The new system eliminated paper forms for time-card entry and recording employee-specific data. In the year following implementation, the number of hand warrants issued has increased due to errors. The SAO expects this to decline as users become proficient in using the new system.

With the new AHR Payroll System implementation, a new Payroll Hand Warrant process was established that is more efficient because the Payroll System calculates, generates and prints the hand warrants rather than staff manually typing the hand warrants as was the case with the old payroll system.

A new timesheet process was established with the implementation of the AHR Payroll System.

Timesheets are now system generated in the payroll system along with pre-entering the pay date and pay event on the timesheet. Timesheets can be accessed electronically throughout the state, reducing mailing costs and the time to send the old handwritten timesheets. All handwritten or paper timesheet documentation resides at the agency.

Training for both Advantage Financial (WOLFS) and Advantage HR Payroll were conducted through the fall of 1999 and the spring of 2000. For the period of July 1, 1999, thru June 30, 2000, there were 511 employees trained in 399 class hours and 51 classes. Due to office space reconfiguring and vacancies in the trainer positions, the training schedule was interrupted in May of 2000. The SAO anticipates resuming a full training schedule in the late fall at the completion of the new training facility.

The office is a source of information to the public as well as the Legislature, responding to more than 30 formal requests for information. These requests were not simply callers with questions, but rather ranged from readily available information to in-depth, detailed data extraction and analysis.

Single audit (A-133) training was offered by McGladrey & Pullen, LLP on Sept. 8, 1999 at the Herschler Building in Cheyenne. Each state agency was offered the opportunity to attend the one-day seminar. The topics offered were (1) The Annual Audit – The Client's Perspective, (2) Internal Control and Fraud Prevention (3) Subrecipient Monitoring and (4) Auditee Responsibilities under the Single Audit Act. This training was offered to help all agencies receiving federal funds with the goal of reducing A-133 audit findings.

The FY99 Comprehensive Annual Financial Report (CAFR) was completed by Dec. 15, 1999, and did receive an unqualified audit opinion. To help insure the integrity of the state's financial information, the state's annual financial reports are submitted for review to an independent body, the Government Finance Officers Association (GFOA). As of this date, the SAO has not been informed if GFOA will award a Certificate of Excellence for Wyoming's FY99 Comprehensive Annual Financial Report (CAFR).

## ❖ *Strategic plan changes*

The state auditor did not have the opportunity to review program direction at the beginning of his term due to implementation of the new payroll system and preparation for Y2K issues. The SAO's first opportunity to review program direction and focus began in April 2000, with managers and staff developing a revised strategic plan. As a result, the July 1, 2000, revisions represent a major rewrite of the SAO Strategic Plan, which presents a new focus for the resources of the SAO.

Although not the usual course of action, the strategic plan revisions will be effective July 1, 2000, through June 30, 2004. The SAO has begun work in a number of these areas in order to maintain the Advantage Financial System (WOLFS) and Advantage HR Payroll System at operating levels to meet the needs of the state of Wyoming.

## State Auditor organization chart

