

# 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 manages and coordinates the fiscal operations effectively and efficiently in an open, ethical and accountable manner.

## Results of outcomes

Per Wyoming Statute (W.S.) Title 9, Article 4, the first goal of the State Auditor's Office is to ensure the financial system is compliant with Generally Accepted Accounting Practices and other statutes as reflected in the statewide single audit. Annually the state undergoes an audit by an independent accounting firm. From June to December each year, expenditure testing and system compliance audits are performed with no material weaknesses identified.

The Comprehensive Annual Financial Report (CAFR) was due by 15 December 2003 in accordance with the above statute. This was not attained due to the continued implementation of the Government Accounting Standards Board statement 34. The CAFR received an unqualified opinion and the Government Financial Officers Association (GFOA) certificate of excellence was applied for. The GFOA certificate of excellence for popular reporting was not applied for as a popular report was not prepared for FY03.

The independent auditors also review the payroll system to assure accuracy in payroll payments and deposits to the Internal Revenue Service and Social Security. Payroll processing was performed so as to pay employees on the last working day of each month.

## Strategic plan changes

The SAO has revised the 2003-2007 plan to make more quantifiable measurement standards of the stated goals and objectives.

### General information

Max Maxfield, State Auditor

### Agency contact

Gary Stephenson  
307/777-7831  
200 W. 24th St. Ste. 114  
Cheyenne, WY 82002

### Year established

1889

### Statutory References

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

### Authorized personnel

25 full-time employees

### Organizational structure

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

### Clients served

General public, Legislators, city and county officials,  
state officials and employees, federal offices and other state  
agencies

### Budget information

General Fund.....	\$3,962,356
Federal Funds.....	N/A
Trust and Agency Funds.....	N/A
Other.....	N/A
<b>Total .....</b>	<b>\$3,962,326</b>

# State Auditor organization chart

