

# 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 our staff, carrying out our 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

The first goal of the state auditor's office is to provide timely and accurate payments with appropriate documentation for auditing and financial reporting in accordance with Generally Accepted Accounting Principles (GAAP), Wyoming Statutes and State Auditor Policy and Procedures.

The objective to provide 96 academic class days of training and achieve a student satisfaction rating of 85 percent or higher was accomplished by provided 130 academic class days, training 522 individuals and achieving a student satisfaction rate of 91 percent.

The Comprehensive Annual Financial Report (CFAR), was completed by December 15, 2001, received an unqualified opinion and the SAO was awarded the GFOA certificate for FY 01. As reported last year, the fixed asset module was installed on the accounting system prior to July 1, 2001.

During FY 01, the SAO noted errors on 2,066 of 209,660 processed documents for an error rate of 9.85 percent. During FY 02, the SAO noted errors on 2,849 of 274,249 processed documents for an error rate of 10.33 percent. The agency failed to reduce the error rate by 10 percent. All post audit agencies were audited monthly.

Staff provided assistance to agencies through the use of help desk e-mail and voicemail and to respond within one business day. Of 5,835 document inquiries, 5,698, or 98.54 percent, were responded to in one day or less.

All identified upgrades were accomplished within the timeframe established in the Strategic Plan and have subsequently been verified by the Department of Audit.

Attain GAAP compliance for reporting GASB 34 requirements was accomplished as described above and has been verified by the Department of Audit.

An automated travel system was usurped by cost. Travel statutes were amended as verified by the Department of Audit.

All processing was completed as scheduled. Provide payroll and WOLFS processing services by the dates published in the annual calendar for each system.

## General information

Max Maxfield, state auditor

## Agency contact

Gary Stephenson  
Capitol Bldg, Rm 114  
Cheyenne, WY 82002  
307/ 777-7831

## Other locations

None

## 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

23 full-time employees

## Organization structure

Internal/Systems Audit, Systems Operations, 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 Funds	\$4,864,152
Federal Funds N/A	
Trust and Agency Funds N/A	
Other N/A	
<b>Total</b>	<b>\$4,864,152</b>

The second goal of the state auditor's office is to serve the people of Wyoming as elected State Auditor through active participation with the Governor, Secretary of State, Treasurer and Superintendent of Public Instruction on the following Boards and Commissions: 1. State Loan and Investment Board 2. Board of Land Commissioners 3. State Building Commission 4. State Canvassing Board. Also serve as Chairman of the State Financial Advisory Committee.

The state auditor strived for and exceeded a 95 percent participation rate of scheduled meetings.

It was the goal of the state auditor to hold at least one Financial Advisory Committee annually. The meeting was held in December 2001.

## Strategic plan changes

The objectives have changed significantly, not only will the state auditor strive to ensure the CAFR is produced by December 15 each year, but the state auditor will apply for the GFOA Certificate in Excellence for Financial Reporting and the Popular Report. The staff identified two major system upgrades and an attempt will be made to implement them within the next two to three years. The financial and payroll systems from the State will migrate to a third party application provider, ensuring the security and protection of payroll and personal information maintained by the state auditor.

## State Auditor organization chart

