

State Auditor's Office

Mission and philosophy

The Wyoming State Auditor's Office (SAO) serves the people of Wyoming by providing quality, statewide accounting and financial reporting services through the committed involvement of its staff.

This is accomplished by carrying the duties with integrity, honesty and fairness at the least possible cost to the taxpayers. The office effectively manages and coordinates the fiscal operations 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 our state and local governments responsibly, effectively and efficiently in an open, ethical and an accountable manner."

Results of outcomes

Goal I

The state auditor's office revised its strategic plan in 2000 and established two goals and 10 objectives.

The goal to provide 96 academic class days to state employees, although scheduled, was not attained due to the implementation of the accounting system Fixed Asset (FA) module. Implementation, testing and conversion of old data consumed the resources required to train state employees. Likewise, student satisfaction, as measured through the use of surveys, is inconclusive since the surveys will not be generated until after the conversion files for the FA module have been completed in October 2001.

The FY00 Comprehensive Annual Financial Report (CAFR) was completed by Dec. 15, 2000, 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 by 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 FY00 CAFR.

The staff has established a goal to reduce errors on accounts payable vouchers by 10 percent each year. The initial year, FY01, has established a baseline reject rate of 2703 documents. Future years will now measure the performance of the goal.

The staff strives to provide quality, timely customer service resulting in the objective of: "Customer service is job one." Of 2,317 documented inquiries, through telephone, voice messaging and email, 2,113 or 91.2 percent received a reply within one business day.

Keeping current with technology requires constant change.

The state's accounting and payroll systems are no different. As new versions become available, the office strives

General information

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Established

1889

Statutory reference

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

Authorized personnel

23 full-time employees

Organizational structure

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

Clients served

Public, legislators, city and county officials, state officials and employees, federal officials and other state agencies

Budget information

General funds	\$4,932,148
Federal funds	N/A
Trust and agency funds	N/A
Other	N/A
Total	\$4,932,148

to implement them as soon as it is economically feasible.

The latest set of goals was aimed at implementation of two new versions of available upgrades, WOLFS 2.1.1 and Advantage HR 2.3.2. Both were installed, tested and released to production within established time line goals. While evaluating the upgrade of the Executive Information System (EIS), the auditor's office determined that it would be more cost effective to include the EIS processing with a new online reporting tool that is available for the WOLFS and payroll systems.

InfoAdvantage

This tool, infoAdvantage, uses business objects to analyze and present data similar to the Oracle product while using the same database as the WOLFS reporting database. It is more cost and time effective to include EIS in the infoAdvantage than to purchase the next Oracle/Express upgrade and to support multiple products. The infoAdvantage product is in the process of implementation for the WOLFS reporting. Once this is complete, the EIS functionality will be implemented. The current target date for WOLFS EIS implementation is December 2001. The payroll reporting infoAdvantage and the associated EIS portions will be implemented at a later date.

In the past, external auditors have identified there were management findings in the state's annual CAFR regarding the accurate recording and tracking of fixed assets. A goal was derived from the findings to identify, purchase, test and implement an automated system that would accurately record and track fixed assets as required by GASB 34.

All of the actions were completed by the timelines established in the strategic plan and a new system was "up and running" on the first day of FY02.

Legislation introduced

Employee compensation with regard to travel entitlements has been a concern of the SAO for several years. Legislation has been introduced in each of the last four years to change the reimbursement amount and computation methodology.

Last year, the office achieved success, and new entitlements were passed that both fairly reimburses employees for expenses but also simplifies the reimbursement process.

A goal was established to identify and implement by June 1, 2001, an automated travel system for use by state employees. This was not achieved due to cost.

Annually, the SAO publishes its calendar of processing services so agency personnel can plan accordingly; the objective is to not deviate from that published schedule.

The published payroll-processing schedule was 100 percent accurate. To further enhance processing, four additional runs were added during the course of the year to better facilitate users needs.

Customer satisfaction

To measure customer satisfaction, the SAO conducts an annual survey each year covering all areas of the office. The survey points to areas where the office is succeeding and areas where additional efficiencies could be gained. The May 2001 survey indicated 89.6 percent of users thought the office was meeting or exceeding expectations. Of these, 50.5 percent said the office was exceeding expectations.

Areas that need to be improved include training, help desk services and training manuals; all of which are being addressed in the current plan.

Goal II

A primary responsibility of the state auditor is serving on the boards and commissions as established through statute, and the state auditor's attendance and participation in the business before the boards and commissions is important. The state auditor's attendance has exceeded 95 percent during the past year and since the beginning of his term.

The state's financial accounting system is complex and impacts all agencies in state government.

The Wyoming Financial Advisory Council, originally established by statute to implement the state's accounting system, has been active for the past two years and continues to garner input from agencies with respect to revisions and up-grades. The council meets an average of two times a year.

Strategic plan changes

The SAO manages the state payroll system and the Wyoming State Financial Accounting and Reporting System.

The financial system will go through a major upgrade to version 3.0., and the upgrade will position the state financial system for Web-based access in conjunction with the state's "ePortal."

Another module that will be implemented in the first quarter of 2002 is Employee Self Service (ESS). Employees will be able to access their payroll and general information and make changes in demographic information. Additional features that will enhance and automate procurement processes and procedures are in the planning.

The SAO strategic plan is revised for the period beginning July 1, 2001, and ending June 30, 2006. Almost constant change is occurring to keep both systems at adequate operating levels in meeting the needs of the state agencies, employees and residents. The auditor's staff has found the need to revise the strategic plan on an annual basis so it can be a true representation and measurement of the program. The SAO is continuing its work in a number of systems upgrades in order to maintain the Advantage Financial System (WOLFS) and Advantage HR Payroll System at operating levels to meet the needs of the state.

State Auditor's organization chart

