

SENATE FILE NO. SF0038

Financial reporting amendments-2.

Sponsored by: Management Audit Committee

A BILL

for

1 AN ACT relating to financial reporting to the department of
2 audit; amending enforcement of financial reporting
3 requirements through limiting disbursement of certain tax
4 revenues and certification of certain tax levies;
5 clarifying good cause for extending reporting deadline; and
6 providing for an effective date.

7

8 *Be It Enacted by the Legislature of the State of Wyoming:*

9

10 **Section 1.** W.S. 9-1-507(j) by creating a new
11 paragraph (ii) and by amending and renumbering (ii) as
12 (iv), 9-1-510(b) and 39-13-104(k) by creating a new
13 paragraph (v) are amended to read:

14

1 **9-1-507. Examination of books of state institutions,**
2 **agencies and certain districts and entities; independent**
3 **audit authorized; guidelines.**

4
5 (j) The director of the department of audit shall
6 certify:

7
8 (ii) To the director of the state department of
9 revenue by October 5 of each year, a list of counties,
10 cities and towns that failed to comply with paragraph
11 (a)(vii) of this section. Notwithstanding any other
12 provision of law, the director of the department of revenue
13 shall withhold monthly disbursements of state and local
14 sales, use and lodging tax revenues under W.S. 39-15-111,
15 39-15-211, 39-16-111 and 39-16-211 to the noncompliant
16 county, city or town for the period after October 15 until
17 the noncompliant county, city or town has come into
18 compliance unless good cause for noncompliance is shown to
19 the director of the department of audit as described in
20 W.S. 9-1-510(b). All withheld disbursements under this
21 paragraph shall be retained by director of the department
22 of revenue in the account from which the disbursement would
23 be made until the county, city or town is in compliance

1 with paragraph (a)(vii) of this section, or as otherwise
2 provided by law. The director of the department of audit
3 shall certify to the director of the department of revenue
4 when a county, city or town comes into compliance with
5 paragraph (a)(vii) of this section. The director of the
6 department of revenue shall certify monthly to the
7 department of audit, the legislature and the noncompliant
8 county, city or town the amount of disbursements withheld
9 until the noncompliant county, city or town has come into
10 compliance.

11

12 ~~(ii)~~(iv) To the board of county commissioners
13 and to the special district or entity described in W.S.
14 16-4-125(c) that receives funding from a municipality as
15 defined by W.S. 16-4-102(a)(xiv) or other entities
16 specified in W.S. 16-12-202(a) by October 5 of each year
17 any special district or other entity in the county, no
18 matter how formed, that failed to comply with paragraph
19 (a)(vii) of this section. If, by November 30 of that same
20 year, the district or other entity has failed to comply
21 with paragraph (a)(vii) of this section, the director of
22 the department of audit shall file notice with the county
23 commissioners, the county treasurer and the county clerk.

1 The county commissioners shall place a public notice in a
2 newspaper of general circulation in the county indicating
3 the special district or other entity is in danger of being
4 dissolved due to failure to comply with the legal reporting
5 requirements. The county commissioners shall assess the
6 special district or other entity the cost of the public
7 notice. Notwithstanding any other provision of law, the
8 county treasurer shall withhold any further ~~distribution~~
9 disbursements of money to the district or other entity
10 until the department certifies to the county treasurer that
11 the district or other entity has complied with all
12 reporting requirements unless good cause for noncompliance
13 is shown to the director of the department of audit as
14 described in W.S. 9-1-510(b). If the special district or
15 other entity fails to file the required report on or before
16 December 30 of that same year, the county commissioners
17 shall seek to dissolve the special district or other entity
18 in accordance with the process described by W.S. 22-29-401
19 et seq. This paragraph shall apply in addition to any other
20 provision for dissolution in the principal act for a
21 special district or other entity. ‡ The county treasurer
22 shall certify monthly to the department of audit, the
23 legislature and the noncompliant district or entity the

1 amount of disbursements withheld until the noncompliant
2 district or entity has come into compliance.

3

4 **9-1-510. Instructions to public officers; failure of**
5 **public officer to obey.**

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7 (b) Reports of books and accounts filed in the office
8 of the director of the state department of audit as
9 required by W.S. 9-1-507(a)(iii) shall be filed within
10 three (3) months after the end of the fiscal year being
11 reported, and shall be in such form and detail as the
12 director may require. Upon a request in writing and good
13 cause shown, the director may allow an extension of time
14 for filing a report or such additional information as may
15 be required. For purposes of this subsection, "good cause"
16 means reasons beyond the control of the reporting entity.
17 The director of the department of audit may require the
18 reporting entity to provide a letter of engagement with a
19 certified public accountant or other evidence of good faith
20 to establish good cause.

21

22 **39-13-104. Taxation rate.**

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1 (k) The following shall apply to the certification of
2 tax levies:

3
4 (v) The county commissioners shall not certify
5 tax levies for any special district if the director of the
6 department of audit has notified the board of county
7 commissioners of the district's failure to comply with the
8 reporting requirements of W.S. 9-1-507, and the district
9 has failed to comply with W.S. 9-1-507(a)(ii) by December
10 30 of that same calendar year.

11

12 **Section 2.** W.S. 9-1-507(j)(i) and (iii) are repealed.

13

14 **Section 3.** This act is effective July 1, 2024.

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(END)