

Functionality & Interaction of the Wyoming Budget Preparation, Reporting & Accounting Systems Scoping Paper

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Management Audit Committee

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Notice on Auditing Standards: Scoping papers are not an auditing standards-based research product. Scoping papers are intended to provide the Management Audit Committee with a summary of a potential evaluation topic (including descriptions of basic agency, program, or procedural functions) on which to decide if a full program evaluation is required. This scoping paper was prepared with information obtained from agencies and staff listed. The information was not independently verified according to governmental auditing and evaluation standards.

If this topic moves forward to a full evaluation, the evaluation will be conducted according to generally accepted governmental auditing standards as promulgated by the Comptroller General of the United States, as required by W.S. 28-8-107(e). Information contained in this paper, as well as all subsequent information gathered during the evaluation will be independently verified according to these auditing standards.

Management Audit Committee Scoping Paper Request

During its November 2013 meeting, the Management Audit Committee (“Committee”) charged Legislative Service Office (“LSO”) staff with conducting a scoping paper on the functionality of the Wyoming On-line Financial System (“WOLFS”), and the Internet Budget and Reporting System (“IBARS”). WOLFS was designated by the State Auditor’s Office (“SAO”) as the statewide “uniform accounting system” and IBARS is used by the Department of Administration and Information’s Budget Division (“A&I-BD”) to create and prepare budget requests and reports for the Governor and Wyoming Legislature. This topic was assigned in order to research the interaction, interfacing, or compatibility between the two systems. To that end, the Committee asked that LSO staff focus their attention on the functionality of each system, as well as expiration dates and dollar amounts associated with contracts for each system.

To complete this scoping paper, evaluators contacted and obtained information from both the SAO and the A&I-BD. LSO staff also reviewed contracts between the State and the WOLFS vendor, American Management Systems, Inc., later acquired by CGI Technologies & Solutions, Inc. (“CGI”). Evaluators also reviewed State contracts with the IBARS vendor, Affinity Global Solutions (“AGS”). In addition, applicable statutes and legislative committee meeting minutes were reviewed during this process.

Based on initial research, LSO found that while the two systems are not integrated (directly connected), processes have been established to create an interface between the systems. To accomplish the interface, the A&I-BD provides a compatible computer file from IBARS data, which can be uploaded to the WOLFS system by SAO staff. For the purposes of this paper, this interface is defined as a shared boundary across which two separate components exchange information, while integration is defined as the process of linking together different computing systems and software applications physically or functionally to act as a coordinated whole.

IBARS History

The primary purpose of IBARS is to prepare and report on State agency budgets throughout the appropriation process. These requests and reports are reviewed by the Governor, Legislators, and ultimately, uploaded to the WOLFS system once formal appropriations are made by the Legislature.

To comply with Wyoming law, IBARS is used to prepare a comprehensive report describing programs, objectives, activities and conditions of the previous fiscal period. To fulfill the requirements described in W.S. 9-2-1014, the Budgeting and Reporting System (“BARS”) was implemented in 2000. In 2006, the system went online and was renamed the Internet Budgeting and Reporting System, or IBARS. Prior to BARS implementation, according to A&I-BD officials, the state budget preparation and review process included the following:

- Budget narratives were entered manually via Microsoft Word or Word Perfect.
- Individual budget analysts would collate the narratives and mainframe reports were created manually in order to create a budget book.

The BARS system was selected after product demonstrations were provided from two possible vendors. A&I-BD staff noted that the switch to IBARS greatly improved the efficacy of the budget

preparation system and processes. The agency also noted that the switch allowed the State to benefit from more current industry technology as IBARS has evolved over time.

IBARS Contracts and Costs

The contract with the IBARS vendor is reviewed by the A&I-BD annually, and contract costs for IBARS total \$1,989,378 since 2000. Tables 1 and 2, below, provide a breakdown of the costs for IBARS since its inception. It is important to note that this table also includes licensing and service or maintenance agreements fees ranging from \$41,360 to \$156,230 annually. Beginning in FY 2009, the IBARS hosting environment was moved from the Department of Administration and Information's Information Technology Division to the IBARS contract vendor AGS.

Table 1
Total BARS/IBARS Cost to the A&I-BD, 2000-Present

Deliverable	Date or Date Range	Amount
Pilot Project for BARS	Aug. 2000	\$175,000.00
BARS Implementation	Year 2000-2001	\$357,368.00
Maintenance and Database Monitoring	October 2001-June 2002	\$26,500.00
	July 2002-June 2003	\$41,360.00
	July 2003-June 2004	\$41,360.00
	July 2004-June 2005	\$41,360.00
	July 2005-June 2006	\$45,340.00
	July 2006-June 2007	\$46,380.00
	July 2007-June 2008	\$47,470.00
	July 2008-June 2009	\$154,990.00
	July 2009-June 2010	\$156,230.00
	July 2010-June 2011	\$153,040.00
	July 2011-June 2012	\$144,600.00
	July 2012-June 2013	\$144,230.00
	July 2013-June 2014	\$152,330.00
Total		\$1,727,558.00

Source: A&I Budget Office response to LSO inquiries.

Table 2
IBARS fees not directly related to Installation, Maintenance or Monitoring

Deliverable	Date or Date Range	Amount
Cap Con Module	2003	\$114,995.00
IT Capture Module	2003	\$91,485.00
Support Onsite	September 2001	\$26,000.00
BARS Admin Review Onsite	December 2004	\$8,340.00

Deliverable	Date or Date Range	Amount
Position and Data Mapping	April 2005	\$9,500.00
Onsite Personnel	May 2005	\$3,500.00
Chapter 17 Changes	June 2005	\$8,000.00
Total		\$261,820.00

Source: A&I Budget Office response to LSO inquiries.

The most recent contract with AGS was signed in September 2010, and has since had six amendments to extend the contract and assess maintenance and other fees. The most recent amendment, signed May 7, 2014, extended the contract to June 30, 2015.

History of WOLFS

Under the statutory assignment of the State Auditor (W.S. 9-4-217), WOLFS is used as the primary accounting system for the State of Wyoming to track and report revenues, expenditures, agency budgeted or appropriations authorities and debts, encumbrances, or obligations. Officials from the SAO point out that the system is more than financial accounting, noting that the current system is an “enterprise resource planning” (“ERP”) system, which meets current industry standards for such complex and comprehensive accounting functions required of the State. SAO officials also state that Wyoming was among the first states to have a cohesive uniform accounting system, and one of the first states to go to a secure, private cloud.

The system is comprised of three functions:

- 1) The Advantage HRM application handles payroll and components which go into being able to issue payroll and properly report and pay employer and employee taxes;
- 2) Advantage Financial (“FIN”) is the financial management system for governmental accounting functions; and,
- 3) InfoAdvantage is the reporting arm of the accounting system.

The Wyoming Uniform Accounting System (“WUAS”), which was the predecessor to WOLFS, was first utilized in 1978. However, the initial contract to procure WOLFS (known as the Wyoming Information Network, or WIN) began in 1989. Under the original contract, Wyoming purchased a thirty (30) year license to expire in 2019. According to SAO officials, “There have been major alterations and modifications and updates which have essentially resulted in a system that is entirely different than the one first implemented. This [WOLFS] is not a legacy system.” For example, in 2011, the 11th amendment to the original contract was signed. That amendment incorporated everything except the licensing and included maintenance, one minor release upgrade, hosting at a secure data center, disaster recovery including a backup data center, and support services. The contract for the current services is set to expire in September 2016. Also in 2011, the SAO entered into agreements to move its software to the AMS Advantage Cloud. That contract was valued at \$28.7 million over the course of five years.

Development and Selection of WOLFS and Contract Costs

The initial statutory charge required that the SAO take charge of the system and provided an appropriation that was not to exceed \$4,000,000 to purchase the system. After the State released its

Request for Proposal (“RFP”), dated September 1, 1989, the SAO and Department of Administration and Fiscal Control (precursor to the current Department of Administration and Information) implemented the original WOLFS accounting system.

The initial contract totaled \$335,600 and was broken down by the amounts listed in Table 3, below.

Table 3
Itemized Cost for Initial Contract the between Wyoming and AMS/CGI 1989

Item Description	Amount
License agreement	\$282,600
Training	\$30,000*
Installation services	\$8,000
Out of Pocket Travel associated with training	\$15,000*
Total	\$335,600

Source: State Auditor Office Original Agreement between the State and American Management Systems, Inc. (AMS).

*Contract language states “not to exceed this amount.”

Contract Amendments and System Maintenance Fees

Pursuant to the original contract, industry standards determine maintenance charges based on the current list price of the software. From the time the original contract was signed to 2011, eleven amendments to modify software and to provide updated maintenance have been added. The total combined contract cost to the State since the WOLFS system was implemented, from 1989 through FY2014 is \$57,867,784.43, according to the SAO. While the SAO could not itemize the contract cost prior to 2011, total contract costs are illustrated in Table 4, below.

Table 4
Itemized Contract Cost between Wyoming and AMS/CGI 1989 through September 30, 2014

Date Range	1989-2011	2011-2012	2012-2013	2013-2014	Total
Licensing	unavailable	\$756,920.60	\$756,920.60	\$756,920.60	\$2,270,761.80*
Maintenance	unavailable	\$1,056,752.58	\$1,607,339.15	\$1,607,339.15	\$4,271,430.88*
Upgrade	unavailable	\$664,154.00	\$664,154.00	\$664,154.00	\$1,992,462.00*
Hosting	unavailable	\$1,402,558.00	\$1,402,558.00	\$1,402,558.00	\$4,207,674.00*
Processing	unavailable	\$1,112,773.25	\$1,112,773.25	\$1,112,773.25	\$3,338,319.75*
Disaster Recovery	unavailable	\$127,505.00	\$127,505.00	\$127,505.00	\$382,515.00*
Professional Services	unavailable	\$78,750.00	\$78,750.00	\$78,750.00	\$236,250.00*
Total	\$41,168,371.00	\$5,199,413.43	\$5,750,000.00	\$5,750,000.00	\$57,867,784.43

Source: Information provided by the State Auditor's Office.

*Totals from 2011-2014.

Knowing that the SAO will be required to produce a Request for Proposal (“RFP”) in the next few years to continue to contract for the WOLFS or another like system, the SAO office has nearly completed a benchmark study to determine the foundational or baseline requirements to be included in the RFP. To complete this study, the SAO has contracted with the Hackett Group, through a contract with the National Association of State Auditors, Comptrollers, and Treasurers (NASACT). According to SAO officials, this study will determine best practices for enterprise resource planning. The outcomes of the study, along with the Financial Advisory Committee (see page 7 for further explanation) suggestion and agency participation, will be used to assist in writing the upcoming accounting system RFP. The study engaged and surveyed 39 agencies and all but one agency responded to the study.

Interface between WOLFS and IBARS

The premise under which the Management Audit Committee requested this scoping paper includes the perception that there is little to no interaction between WOLFS and IBARS. This concern was initiated through the State Auditor’s response to the November 27, 2013 *Interim Budget Process to Modify Legislatively Appropriated Funds* program evaluation, which expressed concern that, “these two systems are not interfaced and do not communicate, leading to inefficiencies and many manual entries in the budgetary process.” These concerns have been reiterated by SAO officials during this scoping process. “SAO CAFR is unable to reconcile between IBARS and the uniform accounting system... There is no capability to reconcile the total spending authority in the uniform accounting system throughout each fiscal year/biennium to IBARS.”

During the 2013 program evaluation noted above, the Auditor recommended that as a possible remedy, the A&I-BD, in conjunction with the Department of Enterprise Technology Services (“ETS”) should question whether IBARS has the capacity to automatically upload appropriations to WOLFS at the fund and program levels. Since that response, SAO officials have stated that both the uniform accounting system and IBARS are capable of interfacing at all levels of the budget. It should also be noted that ETS does not house or service either system as each system’s respective vendor is responsible for technical assistance and maintenance. However, in the past year, both agencies stated they submitted their respective systems’ business case plans to ETS, and both plans were approved.

Through research and inquiries to both the A&I-BD and the SAO, evaluators learned that the systems do interact through an interface for unit, object class, and object (budget levels 2, 3, and 4, respectively) within WOLFS. Additionally, there are controls in place to first test the interfaced and uploaded data in a secure WOLFS testing environment prior to interfacing statewide revenues and expenditures in WOLFS production environment. For explanation of WOLFS levels, see Appendix A. This interface is only for Section 2 of the Appropriation Bill amounts. Other appropriations made under Section 3 and Section 300 of the budget bill, as well as appropriations made in other bills, must be uploaded manually.

Interface at the division level (level 1) does not occur. While staff from both entities has stated that a complete interface (from levels 1-4) is a possibility, in the past, the system has purposefully not interfaced at level 1 to serve as an internal control or check on the levels 2-4 data accuracy. At level 1, individuals within the SAO verify amounts and budget authority and manually enter this information into the system.

Both agencies are working in collaboration to create an interface at the division level within WOLFS. SAO officials stated that the correct fund number and appropriation unit number are usually missing in IBARS and needed in the accounting system, thus making interfacing at the division level difficult. As the A&I-BD has explained, some departments within the state comingle funds in IBARS; an agency may include an amount in its General Fund designation, when, for example, federal grant dollars or tobacco funds are also associated with that amount. This comingling within IBARS becomes problematic when the interface to WOLFS is built by the A&I-BD, as there is no easy way to distinguish what object codes are attached to federal or other funds when total amounts have been combined into the General Fund (Fund 001).

However, possible solutions to these problems are currently under development. Such solutions have been written into a white paper produced by the A&I-BD, including: 1) separating federal and other funds dollars out of the Fund 001; 2) working with the vendor to create modifications to fund separations and expanded budget books; and, 3) creating new cost centers in IBARS. While there are advantages and disadvantages associated with each option, all have the ability to allow the IBARS to interface with WOLFS at level 1. Each agency noted that one or more of these solutions could increase the size of the budget books that are presented to legislators, and that the agencies understand the Legislature has typically requested conciseness.

Both the SAO and A&I-BD have also expressed concerns with other interfaces for the supplemental budget and B-11 process. Should full interfacing become a standard practice, these issues, as well as those related to non-Section 2 areas of the budget bill, will require additional staff attention from both entities and potential system modifications.

It is important to note that within any system or module used to prepare budgets, controls—both manual and automated—will be needed to verify and translate appropriated amounts into the accounting system. In fact, under W.S. 9-4-217(e) the A&I-BD and the State Treasurer are charged with assisting the SAO with development of internal control procedures to assure assets are properly safeguarded and that accounting entries are accurate and reliable.

According to the A&I-BD, having an electronically interfaced system improves accuracy, cuts down on the time the departments have to enter their budget documents (often multiple times), and gives budget analysts more time to assist agencies. SAO officials partially agreed with this sentiment, but noted that a fully *integrated* system would allow for better data integrity, accuracy, and increased efficiency. Officials noted that, “the benefits of having an interfaced or integrated system outweigh the drawbacks, not only for the SAO, but statewide.”

Because the systems are not from the same vendor, the A&I-BD did express concern that if a newer version of WOLFS were rolled out, the IBARS interface would have to be rewritten as well. Staff further noted that, “given enough lead time and testing time, that should not be a big factor.” Alternatively, SAO officials noted that WOLFS does have a performance budgeting component (similar to IBARS) available that is designed to fully integrate with the accounting system; yet the selection of the budget preparation system is charged to the A&I-BD under W.S. 9-2-1011. While full interfacing between WOLFS and IBARS is a possibility, full integration between the two systems may prove difficult as there are two separate vendors involved.

Additionally, W.S. 9-4-217(c) requires the promulgation of rules related to the statewide uniform accounting system. Specifically, the statute states that “the state auditor shall promulgate reasonable rules and regulations necessary to carry out this section.” Officials at the SAO noted that the office “does not read W.S. 9-4-217(c) to require promulgation of rules. There have not been any rules promulgated under this section since it was passed in 1989.” Officials at the SAO further explained that “There are no rules *necessary* [SAO emphasis added] to carry out implementation of the uniform accounting system. The uniform accounting system is a ‘closed’ system; that is, users must be cleared by state agencies to use the system, and their security is set up in the system. Once their security is cleared through the Department head, and this Office, the users follow procedures set up in various manuals, which contain proprietary processes for the use of proprietary software.”

Additionally, W.S. 9-4-216 established a ‘financial advisory council’ charged with the implementation and oversight of the uniform accounting system. According to A&I-BD staff, this council is still active and meets once a year, close to the legislative session. The SAO has also confirmed that the council is active, and is being used to study current practices and benchmarks for the statewide accounting system that will go to RFP in 2016.

Other States

Of interest to the Committee were the states that currently use each respective system. However, given the wide variety of products offered by CGI, it was as difficult to ascertain which states utilize CGI systems in the same manner as Wyoming. Table 6, next page, provides possible comparator states that contract for services from CGI and/or AGS. While many states utilize one or more components of the CGI Enterprise Resource Planning software, only six of them currently use the budget planning tool, which, for the purpose of this paper, is the IBARS equivalent. The software used for budget planning purposes in the other states is currently unknown.

Table 6
CGI and AGS Clientele

State	CGI Enterprise Resource Planning Software (WOLFS)	AGS Budget Preparation Software (BARS/IBARS)
Wyoming	✓	✓
Maine	✓	✓
Alabama	✓	
Alaska	✓	
Arizona	✓	
California	✓	
Colorado	✓	
Idaho	✓	
Illinois	✓	
Iowa [†]	✓	
Kentucky [†]	✓	
Louisiana [†]	✓	
Michigan	✓	

State	CGI Enterprise Resource Planning Software (WOLFS)	AGS Budget Preparation Software (BARS/IBARS)
Missouri [†]	✓	
Massachusetts	✓	
New Jersey	✓	
Nevada	✓	
Utah	✓	
Vermont ^{*†}	✓	
Virginia	✓	
Washington	✓	
West Virginia [†]	✓	
Wisconsin	✓	
Indiana		✓
Kansas		✓
Montana		✓
New Hampshire		✓
North Dakota		✓
Oregon		✓

Source: LSO review of CGI and Affinity Global Solutions websites.

*Although AGS lists Vermont as a client, discussions with the Vermont Joint Legislative Fiscal Office revealed that the State switched to CGS performance budgeting software in 2012.

†Denotes states that implement the CGI budgeting planning system or “BRASS.”

Maine is the only state identified that appears to utilize both AGS budgeting software and CGS financial software. Maine contracts with Affinity Global Solutions (formerly Legacy Solutions) for its budget and financial management system, which is used to develop and report the Governor’s biennial and supplemental budgets. Maine also licenses Advantage Financial from CGS for accounting and financial management.

Maine’s Office of Technology in the Executive branch, with assistance from external contracts, developed methods to interface certain aspects of its budgeting and financial processes, while other functions must be entered manually. According to the Maine Office of Fiscal and Program Review, the Governor’s budgets are interfaced to the Maine State Legislature’s fiscal note and budget system. However, at the end of the legislative session, changes to the Governor’s budget and other acts having a fiscal impact are manually entered into the AGS budgeting system. Changes to undedicated revenue recommended by the Revenue Forecasting Committee are also manually entered.

Maine has also interfaced its AGS budgeting system and its CGS accounting system through automated extracts. Extracts from the budgeting system provide account information and authorized appropriation/allocation, allotment, and transfer amounts to the accounting system. Additionally, daily extracts from the accounting system to the budgeting system provide lower-level account information, as well as actual expenditure, revenue and transfer amounts to allow for budget to actual comparisons in that system. Encumbrance and unencumbered balance information is also provided through interfaces.

Potential Statutory Inconsistency

Within the statute review, one potential inconsistency was noted. W.S. 9-4-215 specifically excludes the University of Wyoming from the operation of this act (fund structure and accounting), "...except insofar as specific disposition is made of funds utilized by the university." However, W.S. 9-4-217 states "notwithstanding any other provision of law, the legislative, the judiciary and each executive branch agency ...including the University of Wyoming...shall use the uniform state accounting system designated by the state auditor." These provisions under the same statutory Title, Chapter, and Article appear to be in conflict.

Possible Scope Limitation: AGS-LSO Contract for Use of IBARS

In 2009, LSO obtained IBARS for \$2,000 a month plus an annual fee of \$7,100 in order to remain consistent with the A&I-BD version of the software and to follow the appropriation and budget preparation processes. Specifically, the LSO Budget/Fiscal section utilizes the software for its work directly with the Joint Appropriations Committee of the Legislature to track changes to appropriations in both the biennial/supplemental budget bill and other bills. However, LSO's contract appears to be conditional upon the A&I-BD and Affinity Global Solutions maintaining a contractual relationship. Yet, the A&I-BD has stated that there are no links between the A&I-BD and LSO's contract with AGS as the vendor treats each agency as a separate account.

For FY2014, the agreement states that fees to LSO for IBARS are just over \$32,000 for the contract fee, custom development, and hosting services. Additionally, the State Vendor Payment website lists an additional \$3,520 paid to the vendor for "enhancement to software" on July 14, 2014.

To be clear, LSO is neither the primary client of the IBARS vendor nor the lead author of the Wyoming budget preparation and tracking process; LSO may best be served by utilizing any budgeting system software primarily used by the executive branch. It is important to note that Government Auditing Standards 3.02 requires independence of mind and appearance when auditing, and should this scoping paper be assigned as a full evaluation, the review of LSO's contracts and use of IBARS may be limited and should be considered a potential scope limitation.

Possible Evaluation Questions

1. How do the Wyoming Constitutional and statutorily assigned duties for the State Auditor and Governor (through the A&I-BD) impact the current agencies' and stakeholders interactions and processes with these systems?
2. Is the Financial Advisory Council (prescribed under W.S. 9-4-216) set up to meet the needs of all stakeholders under current state budgeting and accounting practices and systems?
3. How do the SAO and the A&I-BD ensure state agencies' fiscal staff are following appropriate accounting, data entry, and documentation procedures with respect to use of these systems?
4. What are other states' practices with respect to what accounting/budget systems are used, how the systems and oversight are structured, and how they do or don't interface to create sufficient efficiencies and controls?

Potential Committee Considerations

Prior to this scoping paper, there was a perception that WOLFS and IBARS do not interact. However, the specific issue of system interaction was not as problematic as initially anticipated as the two systems have the capacity to become fully interfaced, as the A&I-BD and SAO both indicated. While other areas concerning the overall financial systems in the State, WOLFS as well as each agency's individual financial tracking system, may warrant future study, the following areas shown in Table 7, below, summarize potential Management Audit Committee considerations that may impact a decision to move the IBARS-WOLFS topic into a full evaluation.

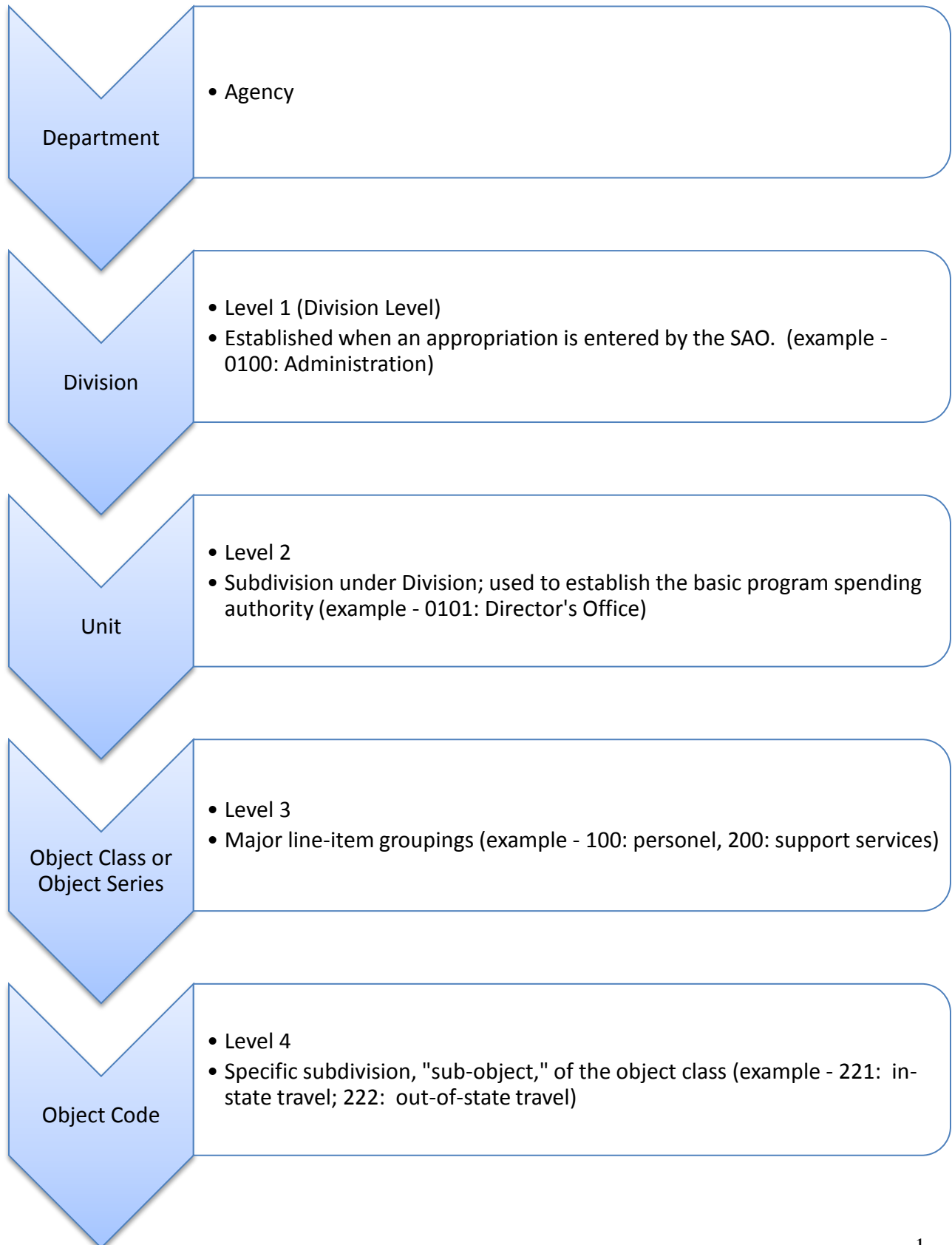
Table 7
Potential Concerns with Moving Forward to Evaluation

Area of Initial Concern	A&I-BD and/or SAO Addressed
Functionality of Each System	<ul style="list-style-type: none">• Each system appears to work in accordance with the contracts that have been established.• Neither system is antiquated or static; rather each system has evolved with current technology.• Each agency has the authority to select the system that best enables it to fulfill its statutory obligations.
Agency/ System Interaction	<ul style="list-style-type: none">• Currently, the A&I-BD and the SAO are working on a complete interface between IBARS and WOLFS for budget levels 1-4.• Areas for greater efficiencies have been identified by both agencies and solutions have been suggested and recommended through their own internal processes and communications.
Contract Expiration and Costs	<ul style="list-style-type: none">• The current contract for WOLFS is set to expire in 2016. Any evaluation that occurs would likely be completed only shortly prior to the selection of a new vendor (or continuing with the WOLFS vendor under different system requirements), potentially limiting the relevance or effectiveness any recommendations may have.

Source: Legislative Service Office Program Evaluation.

Appendix A

Levels within Budget Requests and WOLFS



Appendix B

Statutory History of the Uniform Accounting System and Budget Planning Process

In 1989, Original House Bill 156 passed to create a unified accounting system through W.S. 9-4-217. As noted previously, the initial statutory language required that the State Auditor assume responsibility of the system and the Legislature provided an appropriation not to exceed \$4,000,000 to purchase the system.

According to the SAO website, the unified accounting system was purchased from American Management Systems and was originally implemented in July 1991 known then as the Wyoming Information Network ("WIN"). In July 1997, the system was later upgraded to be Year 2000 compliant and was renamed to WOLFS.

In 1991, W.S. 9-4-217 used language to supersede all other provisions of law and required that all state agencies, including the Judiciary, Legislature, University, Game and Fish, and the Department of Transportation use the unified accounting system. Several other changes occurred relating to the governance of the statewide accounting system; however, those changes were primarily to keep pace with current technology, such as allowing the state to accept credit cards as payments for fees and fines.

Currently, W.S. 9-4-217 "Uniform Statewide Accounting System," requires that state agencies "including the University of Wyoming, Game and Fish, and WYDOT," use the uniform state accounting system designated by the state auditor, requires that procedures be prescribed by the State Auditor, and directs him or her to promulgate reasonable rules as necessary. Additionally, subsection (e) provides that the SAO (in conjunction with the Wyoming Department of Audit) along with the A&I-BD and Treasurer prescribe internal control procedures to ensure accounting safeguards.

To that end, W.S. 9-4-214 lists four tasks associated with such controls. These tasks, noted below, are assigned to the SAO, the A&I-BD, and the State Treasurer:

- 1) The SAO is charged with establishing general control accounts for each fund appropriation included in legislative acts;
- 2) A&I is charged with establishment of budgetary accounts as necessary;
- 3) The SAO, Treasurer and A&I-BD are charged with development and maintenance of the state's uniform centralized accounting system (WOLFS); and,
- 4) All three entities are also charged with development and implementation of a uniform modified accrual accounting system.

Budget preparation has been a duty of the A&I-BD dating back to 1971. Through 1971 Wyo. Sess. Laws. Ch. 203 Ch. 13, the Budget Division, then under the Department of Administration and Fiscal Control was made responsible for "the development and preparation of the overall budget for presentation by the governor to the legislature, and shall prescribe the form and procedure to be followed by the several agencies of the state in submitting budget estimates or requests for funds or for institution, recording and reporting all financial and budget transactions of the state."

Appendix B

In 1976, those duties changed to exclude the Wyoming Highway and Game and Fish departments in submitting budget requests. That provision was modified in 2008 and most recently in 2013, when W.S. 9-2-1011(d) was amended to require budgets for those departments to be submitted to the A&I-BD except as otherwise provided by law.

Although the number of agencies required to submit budget requests has changed over time, the primary charge of the A&I-BD has not. That entity has been charged with preparation and presentation of the Governor's budget request to the legislature for the past forty-three years.