



STATE OF WYOMING
DEPARTMENT OF AUDIT

PUBLIC FUNDS DIVISION

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May 4, 2007

Mr. Stanley Smith
Goshen County Animal District
1538 Road 38
Yoder, WY 82277

This audit is being issued pursuant to the requirements of Wyoming Statutes 9-1-507. This statute authorizes the Department of Audit to audit special districts. The special district submits census reports providing financial information to the Department of Audit each fiscal year in accordance with Wyoming Statute -9-1-507 (a) (vii).

Objective. The objective of our audit was to determine the Goshen County Predatory Animal District was in compliance with Wyoming State Statutes, and verify the accuracy of the census report.

Scope and Methodology. This audit was performed in accordance with *Government Audit Standards* issued by the Comptroller General of the United States. The scope of the audit was from July 1, 2005 to June 30, 2006, including the census report for the most recent completed fiscal year. We interviewed the secretary/treasurer of the Goshen County Predatory Animal District. The following list of tests was performed during the performance of the audit:

- Compared the census report revenues to distributions reported by the State of Wyoming and County Treasurer;
- Traced selected other revenues reported in the census report from receipting to deposit in the bank;
- Traced selected expenditures reported in the census report to supporting documentation and approval by the town council;
- Performed bank reconciliation and verification, and
- Reviewed the internal controls and computer controls.

Conclusion. We tested the accuracy of the revenue, expenditures, and cash and investments, based on the amounts reported in the 2006 census report.

Based on the procedures identified above, three violations of the State Statute were identified. These violations and two additional findings are presented in the accompanying summary of findings and recommendations.

This report is intended solely for the use of the specified users listed below; however, this report is a matter of public record and its distribution is not limited.

Public Funds

Public Funds

cc: Governor's Office
Legislative Service Office
Goshen County Clerk

FINDINGS AND RECOMMENDATIONS

The following details the findings and recommendations identified during the audit.

Finding 1: The Goshen County Predatory Animal District's bank account's require two signatures on checks. However, all checks examined only contained one signature.

Recommendation: Checks need to be either signed by two authorized individuals or the bank account needs to be changed to only require one signature.

Finding 2: The Goshen County Predatory Animal District's bank statements are not reconciled or traced to the ledger.

Recommendation: Bank statements should be reconciled on a regular basis.

Finding 3: APPARENT VIOLATION OF LAW. W.S. 11-6-210 (g) states, in part "each predator management district board shall annually allocate five percent (5%) of all predator management fee collections to be used for refunds..."

The Goshen County Predatory Animal District's does not have 5% of the predatory animal fees set aside for refunds. The refund account was short \$58.33

Recommendation: Increase the amount set aside in the refund account by a minimum of \$58.33.

Finding 4: APPARENT VIOLATION OF LAW. W.S. 16-4-109(b) states, in part "for all other special purpose districts having the power to levy or require the levy of taxes within five (5) days of the third Thursday in July except as hereafter provided."

The Goshen County Predatory Animal District's did not hold the budget meeting within 5 days of the third Thursday in July for the 2005 - 2006 fiscal year. However, this was corrected for the 2006 - 2007 budget meeting.

Recommendation: Hold the budget meeting within five days of the third Thursday in July.

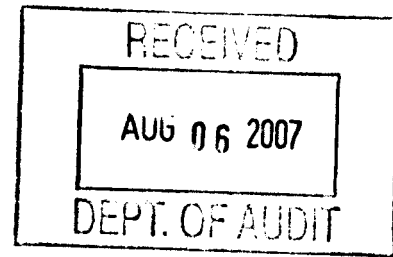
Finding 5: APPARENT VIOLATION OF LAW. W.S. 9-4-831(h) states that every political subdivision shall have on file a "Statement of Investment Policy."

The Goshen County Predatory Animal District's does not have an investment policy.

Recommendation: The district needs to approve and place in its files an investment policy. This policy shall be completed before any person effects any investment transaction on behalf of the district.

July 25, 2007

Ms Kelli Vosler
Department of Audit
Public Funds
Herschler Building, 3 East
Cheyenne, WY 82002-0210



Dear Ms Vosler,

The Goshen County Predator Management District has received the report of your recent audit of the District and has taken the following actions to carry out your recommendations.

The signature cards and other records at the bank showed that only one signature was needed on checks. However, the computer said that two signatures were required. This has been changed so that all of the bank's documents state that only one signature is required.

Bank statements and the ledger will be reconciled on a regular basis. This will be documented on the bank statement and the ledger.

The amount set aside in the refund account has been increased to above 5% of estimated annual predator fee collections.

A typographical error in the budget hearing minutes saying June instead of July was the cause of the fourth finding. The notice published in the paper stated the meeting was to be held on the third Thursday of July and the Budget hearing was held on July 20, 2005.

The Goshen County PMD has approved an investment policy and a copy will be placed in the files.

Thank you very much for your kindness and help during and after this review.

Very truly yours,

Stanley Smith

Treasurer, Goshen County PMD