

ENROLLED ACT NO. 71, SENATE

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2019 GENERAL SESSION

AN ACT relating to special districts; exempting fire protection districts and water and sewer districts from the audit requirements of the Uniform Municipal Fiscal Procedures Act; amending oversight of districts as specified; and providing for an effective date.

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

Section 1. W.S. 9-1-507(a) by creating a new paragraph (ix), 35-9-203(a), 41-10-110(g) and 41-10-151 are amended to read:

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

(a) The director of the state department of audit shall:

(ix) In lieu of the rules described in subparagraphs (A) through (D) of paragraph (iii) of this subsection, fire protection and water and sewer districts shall be required to comply with the rules to provide for different levels of oversight as follows:

(A) At least one million dollars (\$1,000,000.00) - an audit by a certified public accountant shall be required;

(B) At least one hundred thousand dollars (\$100,000.00) but less than one million dollars (\$1,000,000.00) - requirements shall be greater than those in subparagraph (C) of this paragraph but less than those in subparagraph (A) of this paragraph. The rules shall provide for more stringent oversight requirements for districts with

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higher total revenues within this range than the requirements for districts with lower total revenues within this range;

(C) Less than one hundred thousand dollars (\$100,000.00) but more than twenty-five thousand dollars (\$25,000.00) - the only requirements shall be a proof of cash procedure conducted by an independent third party with a certification from two (2) authorized representatives of the district that the proof of cash procedure was performed by the independent third party in accordance with procedures required by the director and that to the best of their knowledge the financial information used was complete and accurate;

(D) Twenty-five thousand dollars (\$25,000.00) or less - the only requirement shall be the annual report of district revenues, expenses and ending cash balance.

35-9-203. Powers and duties of board of directors generally; administration of finances; assessment and levy of taxes.

(a) The board of directors of any fire protection district is hereby authorized to enact such ordinances as may be necessary to establish and operate a fire protection district and shall file them with the county clerk for each county in which the district is located. The board of directors of fire protection districts shall administer the finances of such districts according to the provisions of the Wyoming Uniform Municipal Fiscal Procedure Act, except that an annual audit in accordance with W.S. 16-4-121 is not required. Each fire protection district shall comply with the provisions of W.S. 9-1-507(a)(iii). The assessor shall, at the time of making the annual assessment of his county, also

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assess the property of each fire protection district in his county and return to the county assessor at the time of returning the assessment schedules, separate schedules listing the property of each fire protection district assessed by him. The separate schedules shall be compiled by the county assessor, footed, and returned to the board of county commissioners as provided for other assessment schedules.

41-10-110. Original board generally.

(g) The district shall be subject to an audit or oversight of its accounts by the director of the state department of audit or his designee as required by W.S. 9-1-507(a)(iii). ~~or 16-4-121(f), as applicable.~~ The board of directors shall cause an audit or other oversight to be made of all financial affairs of the district during each fiscal year ending June 30, during the next succeeding six (6) months. If an audit is required, a summary of the financial statement shall be certified by the person making the audit, which shall be published in a newspaper of general circulation in the district, one (1) issue during the next succeeding two (2) weeks following the audit. Except as provided in W.S. 9-1-507(d), the audit, if required, shall be made by a certified public accountant, who is not otherwise employed by the district.

41-10-151. Finances administered according to the Uniform Municipal Fiscal Procedures Act.

The board of directors of the water and sewer districts shall administer the finances of such districts according to the provisions of the Uniform Municipal Fiscal Procedures Act, except that an annual audit in accordance with W.S. 16-4-121

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is not required. Each water and sewer district shall comply with the provisions of W.S. 9-1-507(a)(iii).

Section 2. This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk