



WYOMING Department of Transportation

"Providing a safe, high quality, and efficient transportation system"

5300 Bishop Boulevard, Cheyenne, Wyoming 82009-3340

Matthew H. Mead
Governor



William T. Panos
Director

February , 2019

RE: Single Audit Certification Letter – 2 CFR 200 Subpart F Audit Requirements

The Wyoming Department of Transportation (WYDOT) is subject to the requirements of the Office of Management and Budget (OMB) 2 CFR 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F. As such, WYDOT is required to monitor our subrecipients of federal awards and determine whether they have (1) met the audit requirements of 2 CFR 200 Subpart F and (2) are in compliance with federal laws and regulations. We have provided some frequently asked questions regarding the requirements of 2 CFR 200 Subpart F with this letter.

Per 2 CFR 200 Subpart F, a subrecipient expending \$750,000 or more in total federal awards during their fiscal year must have a single audit performed and is required to submit their audit report to the Federal Audit Clearinghouse within the earlier of 30 days after receipt of the auditor’s report, or within 9 months after the end of the audit period. As part of WYDOT’s subrecipient monitoring process, we are requiring entities that receive pass-through federal dollars from WYDOT to complete and submit the attached 2 CFR 200 Single Audit Certification Form. **Sections A, B and E** of the form are required for all submissions. If your entity expended more than \$750,000 in total Federal awards during the 2018 fiscal year, you are required to complete **Section C**.

We understand that your audit may not be complete yet however we do require you to submit the completed 2 CFR 200 Single Audit Certification Form no later than **Month DD, YYYY**. If you are required to have an audit and that audit results in findings that pertain to WYDOT, we request that you submit a copy of your Single Audit Report and any Management Letters to WYDOT at the time you submit your Federal Audit Clearinghouse reporting package.

If your entity expended less than \$750,000 in total Federal awards during the 2018 fiscal year or your entity is a for-profit organization, you are required to complete **Section D**.

Please address all correspondence to:

Wyoming Department of Transportation
Internal Review
5300 Bishop Blvd.
Cheyenne, WY 82009

Your prompt attention to this matter is greatly appreciated. If you have any questions, please contact me at 307-777-xxxx.

Sincerely,

Principal Auditor



Matthew H. Mead
Governor

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SINGLE AUDIT - CERTIFICATION FORM

SECTION A – Entity Information			
Entity Name:		Fiscal Year Ending: (MM/DD/YYYY) ____/____/2018	
Street Address:		EIN #:	
City:	State:	Zip:	
Contact Name:		Title:	
Phone:	Fax:	Email:	
SECTION B – Independent Auditor Information			
Firm Name:			
Street Address:			
City:	State:	Zip:	
Phone:	Fax:	Email:	
SECTION C – Subject to Single Audit Requirements			
<input type="checkbox"/> AUDIT ELIGIBLE – Our entity is subject to the Single Audit requirements. Our entity expended \$750,000 or more in total Federal Awards for the fiscal year end noted above. Note: Submission of your Single Audit Report and any Management Letters is required to be sent to WYDOT Internal Review at the time you submit your Federal Audit Clearinghouse reporting package only if you have findings that pertain to WYDOT funding.			
Date audit report is expected to be issued: _____			
SECTION D – Exempt from Single Audit Requirements			
<input type="checkbox"/> EXEMPT STATUS – Our entity is exempt from the Single Audit requirements for the following reason (check one):			
<input type="checkbox"/> Our entity expended less than \$750,000 in total Federal Awards for the fiscal year noted above.			
<input type="checkbox"/> Our entity is a for-profit organization and is not subject to the Single Audit requirements.			
Note: Your entity is not required to submit any other documentation. However, you are required to have your records available for audit.			
SECTION E - SIGNATURE SECTION			
I am this entity's representative who is authorized to sign financial documents. I certify that we are in compliance with Federal laws and regulations. The statements made herein are true and correct to the best of my knowledge.			
Representative Signature: _____		Date: _____	
Representative Printed Name: _____		Title: _____	



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2 CFR 200 Single Audit Frequently Asked Questions

<p>Who is required to submit the 2 CFR 200 Single Audit Certification Form requested by WYDOT?</p>	<p>State Governments, Local Governments, Non-Profits and any other non-Federal entity who expended Federal Awards provided by WYDOT.</p>
<p>When should I submit the Single Audit Report?</p>	<p>The Single Audit examination is required when an entity has expended more than \$750,000 in Federal awards in the entity's fiscal year. If you meet this threshold and are required to have an audit, you are required to have the audit completed and submitted to the Federal Audit Clearinghouse within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period. At the same time, if you had findings that pertain to WYDOT you are required to submit to WYDOT a copy of the Single Audit Report.</p>
<p>When can I claim an exemption to the 2 CFR 200 Single Audit Report?</p>	<p>Exemptions are allowed when non-Federal entities expend less than \$750,000 in Federal awards during the entity's fiscal year or they are a for-profit organization.</p>
<p>How do I submit the WYDOT required information?</p>	<p>Submit all documentation to WYDOT Internal Review via mail, email or fax. If sending via email, all documents are required to be in PDF format. <i>(NOTE: We strongly encourage that all correspondence be sent to us via email.)</i></p>
<p>What is the mailing address, email address and fax number to send in the Single Audit Certification and Single Audit Report?</p> <p>Note: Single Audit Reports need to only be sent to WYDOT if you had findings that pertain to WYDOT.</p>	<p><u>Mailing:</u> Auditor Wyoming Department of Transportation Internal Review 5300 Bishop Blvd. Cheyenne, WY 82009</p> <p><u>Email Address:</u> <u>Phone:</u> (307) 777-xxxx <u>Fax:</u> (307) 777-4462</p>
<p>What happens if I fail to submit the 2 CFR 200 Single Audit Certification and applicable documentation?</p>	<p>Per the 2 CFR 200.207 and 200.338 , WYDOT can impose special conditions or sanctions including temporarily withhold payments pending submission of the required information</p>
<p>Who can I contact for additional information?</p>	<p>Kimberly Lamb, Principal Auditor Phone: (307) 777-3895 Email: kim.lamb@wyo.gov</p>

Mail: Auditor
Wyoming Department of Transportation
Internal Review
5300 Bishop Blvd

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