



State Auditor's Office

CAFR Division



Master Inventory File

The Department of Administration and Information (A&I) Office of Risk Management (RM) is requiring all agencies to maintain an annual Master Inventory File. Instructions for completing this report are as follows:

Master Inventory Workbook:

To create the Master Inventory Workbook, a report template is located on the CAFR Division's pages of the State Auditor's Office (SAO) website. Select 'Capital Fixed Assets' under CAFR resources, 'Capital Fixed Assets and Non-Fixed Assets Inventory Monthly reports,' and then 'Sample Inventory Worksheet.'

The Master Inventory Workbook is comprised of two reports; the cumulative inventory monthly *detail listing* AND the *capital fixed asset listing*, and will be the basis for performing an annual physical inventory audit to be sent to A&I Risk Management with the annual property schedule. The first tab in the workbook could be titled "Inventory" and the second tab titled "FA Listing." Because these two reports have different columns, it would be OK to leave them separate and on two different tabs. The final combined totals of the two spreadsheets (tabs) from the Master Inventory Workbook will need to be added together and entered on RM's annual property schedule (emailed to agency contact from RM) for contents, computer equipment and fine arts, if applicable. The following are the instructions for the two separate spreadsheets (tabs).

Non-Fixed Asset Inventory Monthly Detail Report:

The State Auditor's Office (SAO) will prepare a monthly Excel report which is located on the CAFR Division's pages of the State Auditor's Office (SAO) website. Select 'Capital Fixed Assets' under CAFR resources, 'Capital Fixed Assets and Non-Fixed Assets Inventory Monthly reports,' and then the month's file under Non-Fixed Asset Inventory Information. You can save the file to your computer and manipulate as needed. This report details all current month purchases in the object of expenditure codes 241, 242, 243, 244, 245, 246, 247 and 249, within the non-fixed asset inventory range (\$500-\$4,999). This report pulls the relevant information contained in any document that uses the object codes listed above from the journal. Agencies will need to review this Excel report and decide which items need to be copied from the Non-Fixed Asset Inventory Listing to the Master Inventory Workbook on the Inventory tab. Agencies will add the additional information required for each item listed, including, but not limited to, location/building #, tag#, serial number, model number and acquisition date in the highlighted columns Q through W in the Master Inventory File. Agencies can add columns, such as "assigned to," to their report at their discretion. Agencies have the option of adding to the list those items below \$500, which they may deem to be 'walkables' and want to track as well.

When an item is destroyed or removed from the agency, please be sure to zero out the values and indicate the deletion date on the report, or you may want to keep the detail history and copy and paste a line that relates to the disposal to another tab in your Workbook titled "Disposals."

Please note that only the three most recent months' non-fixed asset inventory listings are maintained on the CAFR Division's page of the SAO's website.



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Capital Fixed Assets:

The capital fixed asset listing is provided monthly by SAO on the following website CAFR Division's page of the SAO's website. Select 'Capital Fixed Assets' under CAFR resources, 'Capital Fixed Assets and Non-Fixed Assets Inventory Monthly reports,' and then the capital fixed asset listing or building listing for month selected. This report contains cumulative data. Please note that items which have been capitalized based on the previous threshold of \$500, will remain on the capital fixed asset listing until they are disposed. Agencies will download this report annually and insert the entire file on a separate tab in their Master Inventory Workbook titled "FA Listing." For more information on capital fixed assets, please visit the CAFR Division's Capital Fixed Asset webpage of the SAO's website or contact the CAFR Division at SAOCAFRGroup@wyo.gov.

Inventory Tags (non-fixed asset tags):

Agencies may generate their own identification 'tag' to place on the non-fixed asset inventory item or request tags from A&I. Here is a sample tag using Avery Label # 5980.

PROPERTY OF THE
STATE OF WYOMING
DEPARTMENT of _____
XXX-NXXXXX

The last line of coding on the tag above is the tag number. The agency number is listed first followed by a dash. The 'N' stands for Non-Fixed Asset and is followed by a 5 digit item number.

RM's Annual Property Schedule:

Every January and August, the RMO sends out the most current property schedule for agency updates. The January property schedule will need to be returned to the RMO along with the Master Inventory Workbook. The August schedule is sent out to the agencies for informational purposes only and will not be required to be sent back. In the January property schedule, the totals from the Master Inventory Workbook must be included on the schedule to accurately insure the agency's property. You can easily sort and sub-total the spreadsheets (by location, object code 0242 for computers, etc.) to arrive at the breakdown of information required on the property schedule. The Master Inventory Workbook is sent as backup detail with RMO's Annual Property Schedule in January. **Please note that computer equipment, contents and fine arts must be split accordingly.**

- Computer equipment: PC's, printers, software, etc. (Sort and subtotal each spreadsheet by Object code 0242 to arrive at this total separate from all other equipment.)
- Contents: furniture, photocopies, fax machines, etc.
- Fine arts: any art owned by the agency.

Please be aware that the figures provided must be correct and accurate to ensure proper insurance coverage of the State's assets. If the figures are incorrect, the agency may not be fully covered in the event of a loss of property.



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For questions regarding the new reporting policies or the agency property schedule and/or Inventory File, please contact Risk Management at (307) 777-5853 or ai-riskmanagement@wyo.gov.

For questions regarding building locations, please contact Sandra Cooper at A & I at (307) 777-5088 or sandra.cooper@wyo.gov.

For questions regarding capital fixed assets, you may contact the SAO at SAOCAFRGroup@wyo.gov.