



UNITED STATES MARINE CORPS  
MARINE CORPS INSTALLATIONS COMMAND  
3000 MARINE CORPS PENTAGON  
WASHINGTON, DC 20350-3000

MCICOMO 10100.1  
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MARINE CORPS INSTALLATIONS COMMAND ORDER 10100.1

From: Commander, Marine Corps Installations Command  
To: Distribution List

Subj: STANDARD OPERATING PROCEDURES FOR GARRISON PROPERTY AND GARRISON MOBILE EQUIPMENT AUDIT PREPARATION AND ASSET MANAGEMENT

Ref: (a) DoDI 5000.64, Accountability and Management of DoD Equipment and Other Accountable Property, May 2011  
(b) Office of the Undersecretary of Defense (Comptroller)/Chief Financial Officer, Financial Improvement Audit Readiness (FIAR) Guidance, April 2015  
(c) DON SECNAVINST 7320.10A, DON Personal Property Policies and Procedures, April 2004  
(d) NAVMC 4000.5, Supply Officer's Internal Controls Handbook, July 2014  
(e) MCO 11240.106B, Garrison Mobile Equipment, June 2013  
(f) MCO 4400.150, Consumer Level Supply Policy, January 2014  
(g) Defense Technical Information Center at <http://www.dtic.mil/dtic>  
(h) FMR 7000, DoD Financial Management Regulation, June 2011  
(i) MCO 5200.24D, Marine Corps Managers Internal Control (MCMIC) Program, March 2014  
(j) MCO 4410.28, Item Unique Identification of Ground Equipment (IUID), February 2010

Encl: (1) SOP for GP & GME Audit Preparation and Asset Management

1. Situation. This Order implements standards and policies outlined in the references and establishes processes and procedures for the proper oversight and control of Garrison Property (GP) and Garrison Mobile Equipment (GME). The Standard Operating Procedure (SOP) is designed to help commands achieve and sustain audit readiness, and serves as interim guidance until publication of the next Garrison Property Policy Manual.

2. Mission. Provide guidance, instruction, and policy regarding the execution and audit preparation of garrison property and garrison mobile equipment asset management activities to include: requisitioning, purchase, receipt, transfer, disposal, valuation, depreciation, and inventory management.

3. Execution

a. Commander's Intent. Promulgate an Order that provides common guidance for the execution of preparing "in audit scope" GP and GME assets and their corresponding Defense Property Accountability System (DPAS) asset records for audit. This Order will be used as a guide by all Marine Corps Installations Command (MCICOM) Commands that possess GP and/or GME. Implementing this SOP will establish processes to more efficiently and effectively prepare GP and GME assets records for audit.

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b. Concept of Operations

(1) Prepare "in audit scope" GP and GME assets and their associated Defense Property Accountability System (DPAS) asset records to ensure that these meet auditability requirements.

(2) Conduct recurring GP and GME asset management operations to ensure ongoing audit readiness of these assets and their associated DPAS asset records.

4. Administration and Logistics

a. The Commander, MCICOM concurs with the contents of this Order insofar as it pertains to MCICOM Commands and staffs.

b. This Order will be periodically updated to incorporate substantive changes in higher headquarters audit readiness guidance.

5. Command and Signal

a. Command. This Order is applicable to all MCICOM Commands that possess Garrison Property (GP) and/or Garrison Mobile Equipment (GME) assets.

b. Signal. This Order is effective the date signed.

  
C. L. HUDSON

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