



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

IN REPLY REFER TO:
7500
G8
DEC 28 2012

MARINE CORPS INSTALLATIONS COMMAND ORDER 7500.1

From: Commander
To: Distribution List

Subj: MARINE CORPS INSTALLATIONS COMMAND (MCICOM) AUDIT
ASSURANCE PREPARATIONS

Ref: (a) FY2010 National Defense Authorization Act
(b) Office of Management and Budget Circular A-136
(c) SECDEF Memorandum (Subj: Improving Financial
Information and Achieving Audit Readiness) dated 13
Oct 2011
(d) SECNAV Memorandum (Subj: Achieving Audit Readiness)
dated 10 Jan 2012
(e) OUSD Memorandum (Subj: Priorities for Improving
Financial Information and Achieving Audit Readiness)
dated 02 Nov 2009
(f) CMC Washington DC L LP 251701Z Sep 12 Financial
Improvement and Audit Readiness (FIAR) Existence and
Completeness for Military Equipment (ME) Warning
Order

Encl: (1) MCICOM Assist Team Visit Schedule

1. Situation. As directed in reference (a), all Department of Defense financial statements are required to be audit-ready no later than September 30, 2017. In order to meet that deadline, the Commandant of the Marine Corps (CMC) has declared that the Marine Corps balance sheet will be ready for review by 31 December 2014. To date, Marine Corps efforts to develop audit readiness have been focused on financial transactions; however our financial records are only a portion of the requirement. The remaining portion of the audit efforts will focus on accountability of Marine Corps property that exists in three overarching categories that affect Marine Corps Installations Command (MCICOM): Garrison Property (GP), Military Equipment (ME) and Real Property (RP).

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Subj: MARINE CORPS INSTALLATIONS COMMAND (MCICOM) AUDIT
ASSURANCE PREPARATIONS

2. Mission. No later than 31 December 2014, MCICOM will report full audit assurance in order to comply with Secretary of Defense, Secretary of the Navy and Commandant of the Marine Corps guidance regarding audit assurance.

3. Execution

a. Commander's Intent. Commanders and staff at all levels will actively and personally support efforts to achieve audit assurance. Preparation for an outside audit requires disciplined and sustainable practices by placing all processes, not just financial, under close scrutiny. These efforts will be coordinated and executed throughout the MCICOM chain of command and will ensure we can reasonably account for all assets assigned to this command. By 1 Oct 2014, processes will have been reviewed, individual and organizational training will have taken place, and a "look and feel" audit type review will have occurred across GP, RP and ME functions at all levels of MCICOM.

b. Concept of Operations

(1) Over the next eighteen months, HQ MCICOM will sponsor Assist Support Teams (AST) that will visit each installation to assess the audit readiness in the areas of GE, ME and RP. These assist teams will be tasked to help commanders and their staffs to prepare processes, procedures, documentation, inventory and to document best practices for dissemination across the command.

c. Tasks

(1) Assistant Chief of Staff, G-8

(a) Execute duties as audit coordinator for MCICOM.

(b) Ensure subordinate commands are well informed regarding schedule and requirements supporting all areas of audit assurance efforts.

(c) Provide quarterly updates to COMMCICOM regarding audit progress.

(2) Assistant Chief of Staff, G-4

(a) You are responsible for audit preparations in the area of GE and ME.

Subj: MARINE CORPS INSTALLATIONS COMMAND (MCICOM) AUDIT
ASSURANCE PREPARATIONS

(b) Coordinate the GE and ME AST schedule; publish installation visit notifications to affected Regions and Installations in MCAATS NLT 30 days from date of visit.

(c) Coordinate MCICOM efforts to ensure audit assurance for all MCICOM GP and ME NLT 31 December 2014.

(3) Assistant Chiefs of Staff, GF

(a) You are responsible for audit preparations in the area of RP.

(b) Coordinate the RP AST schedule; publish installation visit notifications to affected Regions and Installations in MCATS NLT 30 days from date of visit.

(c) Coordinate MCICOM efforts to achieve audit assurance for all MCICOM RP NLT 31 December 2014.

(4) Commanding General, Marine Corps Installations East

(a) NLT 31 December 2014, ensure HQ MCIEAST and all subordinate commands are prepared to report audit assurance completion to COMMCICOM for GP, ME and RP.

(5) Commanding General, Marine Corps Installations West

(a) NLT 31 December 2014, ensure HQ MCIWEST and all subordinate commands are prepared to report audit assurance completion to COMMCICOM for GP, ME and RP.

(6) Commanding General, Marine Corps Installations Pacific

(a) NLT 31 December 2014, ensure HQ MCIPAC and all subordinate commands are prepared to report audit assurance completion to COMMCICOM for GP, ME and RP.

(7) Commanding Officer, Marine Corps Base Quantico

(a) NLT 31 December 2014, report audit assurance completion to COMMCICOM for GP, ME and RP.

(8) Commanding Officer, Marine Barracks Washington

(a) NLT 31 December 2014, report audit assurance completion to COMMCICOM for GP, ME and RP.

Subj: MARINE CORPS INSTALLATIONS COMMAND (MCICOM) AUDIT
ASSURANCE PREPARATIONS

d. Coordinating Instructions

(1) The Assist Support Teams (AST) will begin visiting MCICOM regions and installations during January 2013. The current schedule is contained in the enclosure; the schedule is listed by quarter and specific dates will be communicated by MCATS. These visits will provide a high level assessment of the installation's audit readiness posture, share lessons-learned, assess local needs, and train individual base personnel as needed.

(2) As corrective actions are identified, Commanders will submit written corrective action plans via the chain of command. Corrective action plans will be submitted to COMMCICOM NLT 60 days after the conclusion of each of the respective AST visits.

(3) The first round of AST visits will be focused on Government Accountability Office Audit expectations, training and assessing installation audit readiness.

(4) The second round of AST visits will be more detailed and rigorous in nature. Corrective action from the first AST visit will be expected to have been completed and unit almost audit ready.

(5) MCICOM G4 is the primary coordinator for MCICOM audit assurance efforts involving Military Equipment; however the executing organization is Logistics Plans, Policies and Strategic Mobility Division, Installations and Logistics Department (LP, I&L).

(6) COMMCICOM is responsible for installations functions, tasks and processes associated with TECOM commanded installations. Therefore, reporting of internal controls and audit support remains with MCICOM for these installations. COMMCICOM will provide audit information to CG TECOM for the affected installations.

4. Administration and Logistics

a. The points of contact at HQ MCICOM are:

(1) General Equipment - Ms. Trish Mathena, Program Analyst, MCICOM G-4/LFS, phone: (703) 695-6965, email: trish.mathena@usmc.mil.

Subj: MARINE CORPS INSTALLATIONS COMMAND (MCICOM) AUDIT
ASSURANCE PREPARATIONS

(2) Real Property - Tom Vanneman, Program Manager,
MCICOM GF/LFF, phone: (703) 695-6158, email:
tom.vanneman@usmc.mil.

(3) HQMC FIAR/FIP (Military Equipment) - Mr. Sam Perez,
Deputy Head, LPC-2, I&L, phone: (703) 695-8934, email:
samuel.perez1@usmc.mil.

(4) MCICOM Audit Coordinator - Mr. Ed Rotchford, OIC
Resource Evaluation and Analysis, AC/S G8, phone: (703) 614-2529,
email: edward.rotchford@usmc.mil.

5. Command and Signal

a. Command. This Order is applicable to all organizations
within MCICOM.

b. Signal. Unless amended, this Order will expire on 31
December 2014.


DAVID R. CLIFTON
By direction

Distribution:

CG MCIEAST

CG MCIWEST

CG MCIPAC

CG TECOM

Commanding Officer, Marine Corps Base Quantico

Commanding Officer, Marine Barracks Washington

Principle and Special Staff, HQ MCICOM

MCICOM ASSIST TEAM (AST) VISIT SCHEDULE

Marine Corps Installations East:

Installation	Real Property		General Equipment		Military Equipment	
	Initial	Follow UP	Initial	Follow UP	Initial	Follow UP
MCB Camp Lejeune	3Q FY13	TBD	3Q FY13	TBD	Ref (f)	Ref (f)
MCRD Parris Island	4Q FY13	TBD	TBD	TBD	Ref (f)	Ref (f)
MCAS Beaufort	4Q FY13	TBD	3Q FY13	TBD	Ref (f)	Ref (f)
MCAF Quantico	TBD	TBD	2Q FY13	TBD	Ref (f)	Ref (f)
MCAS Cherry Point	4Q FY12	TBD	3Q FY13	TBD	Ref (f)	Ref (f)
MCLB Blount Island	2Q FY13	TBD	3Q FY13	TBD	Ref (f)	Ref (f)
MCAS New River	TBD	TBD	TBD	TBD	Ref (f)	Ref (f)
MCB Albany	2Q FY13	TBD	3Q FY13	TBD	Ref (f)	Ref (f)

Marine Corps Installations West:

Installation	Real Property		General Equipment		Military Equipment	
	Initial	Follow UP	Initial	Follow UP	Initial	Follow UP
MCB Camp Pendleton	1Q FY14	TBD	2Q FY13	TBD	Ref (f)	Ref (f)
MCAS Camp Pendleton	1Q FY14	TBD	2Q FY13	TBD	Ref (f)	Ref (f)
MCAS Yuma	2Q FY13	TBD	2Q FY13	TBD	Ref (f)	Ref (f)
MCAS Miramar	1Q FY14	TBD	2Q FY13	TBD	Ref (f)	Ref (f)
MCB Barstow	1Q FY13	TBD	2Q FY13	TBD	Ref (f)	Ref (f)
MCRD San Diego	2Q FY13	TBD	TBD	TBD	Ref (f)	Ref (f)
MCAGCC	4Q FY13	TBD	TBD	TBD	Ref (f)	Ref (f)
MWTC Bridgeport	4Q FY13	TBD	TBD	TBD	Ref (f)	Ref (f)

Marine Corps Installations Pacific:

Installation	Real Property		General Equipment		Military Equipment	
	Initial	Follow UP	Initial	Follow UP	Initial	Follow UP
MCB Camp Butler	2Q FY14	TBD	3Q FY13	TBD	Ref (f)	Ref (f)
MCB Hawaii	3Q FY13	TBD	3Q FY13	TBD	Ref (f)	Ref (f)
Camp Mujuk	2Q FY14	TBD	3Q FY13	TBD	Ref (f)	Ref (f)
Camp Fuji	2Q FY14	TBD	3Q FY13	TBD	Ref (f)	Ref (f)
MCAS Futenma	2Q FY14	TBD	3Q FY13	TBD	Ref (f)	Ref (f)
MCAS Iwakuni	2Q FY14	TBD	3Q FY13	TBD	Ref (f)	Ref (f)

National Capitol Area:

Installation	Real Property		General Equipment		Military Equipment	
	Initial	Follow UP	Initial	Follow UP	Initial	Follow UP
MCB Quantico	1Q FY14	TBD	2Q FY13	TBD	Ref (f)	Ref (f)
Marine Barracks	2Q FY13	TBD	2Q FY13	TBD	Ref (f)	Ref (f)