



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

IN REPLY REFER TO:
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G8/REA
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MARINE CORPS INSTALLATIONS COMMAND POLICY LETTER 2-16

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

Subj: MCICOM AUDIT PREPARATION POLICY - GARRISON MOBILE
EQUIPMENT (GME) ASSET ACCOUNTABILITY AND ASSERTION
RESPONSIBILITY

1. Purpose. To publish policy regarding asset accountability of Garrison Mobile Equipment (GME).

2. Background. The MCICOM G4 is responsible for the purchase and life cycle management of GME. GME is centrally managed by the MCICOM G4 and sent directly to installations. Upon delivery, MCICOM Installation G4s are the controlling custodians for GME. To date, MCICOM Headquarters has served as Personal Property Manager (PPM) accounting for all procured GME assets in the Defense Property Accountability System (DPAS) and asserting to all financial management assertions for GME. The responsibility for the accountability and subsequent assertions for GME assets is being transferred to MCICOM Regions and Installations.

3. Policy. MCICOM Installations will account for and assert to the rights and obligations, existence & completeness and valuation of all GME assets.

4. Implementation. The transfer of GME assets and associated PPM responsibilities will occur in multiple phases.

a. Record preparation. MCICOM G-4 has ensured that all asset records for GME Capital Assets are audit ready to include Key Supporting Documents (KSD). Installations have assisted MCICOM G-4 with record preparation by furnishing KSDs and developing Fair Market Value (FMV) Worksheets as required.

b. Inspection of GME assets and records. Regions and Installations will be afforded the opportunity to inspect GME Capital Asset records for accuracy. NLT 10 June 2016, Regions and Installations will report any discrepancies to MCICOM Headquarters. Any discrepancies will be resolved by MCICOM Headquarters prior to transfer.

c. Review of Assets below Capitalization Threshold. NLT 1 July 2016, MCICOM G-4 will review assets valued between \$84K and \$99K for proper valuation to ensure assets are not inadvertently recorded as minor property. Installations will assist MCICOM G-4 with record preparation by furnishing KSDs and developing FMV Worksheets as required.

d. Transfer of all GME assets. Upon completion of inventory, quality assurance of data and NLT 15 Jul 2016, all GME capital assets and minor property will be transferred to Regions and Installations.

e. Future procurement, accountability and licensing of GME assets. MCICOM Headquarters will continue to procure all GME assets. Regions or Installations serving as PPMs, will create required birth records upon receipt of asset. KSDs will be forwarded to MCICOM Headquarters via LF SharePoint site to initiate the licensing process.

4. Cancellation. This policy cancels MCICOM Policy Letter 13-14 and is in effect until amended or rescinded.

5. Applicability. This policy applies to both MCICOM and Training and Education Command (TECOM) commanded installations.



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By direction

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