



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

IN REPLY REFER TO:  
7500  
G4  
SEP 27 2016

MARINE CORPS INSTALLATIONS COMMAND POLICY LETTER 6-16

From: Commander  
To: Distribution List

Subj: MARINE CORPS INTERIM AUDIT PREPARATION POLICY - GROUND TRAINING  
SIMULATOR (GTS) ASSET ACCOUNTABILITY AND AUDIT ASSERTION  
RESPONSIBILITIES

1. Purpose. To update accountability and audit preparation policy for ground training simulator (GTS) asset records.
2. Background. The Program Manager for Training Systems (PM TRASYS), Marine Corps Systems Command (MARCORSYSCOM) is responsible for the purchase and life cycle management of GTS assets. Upon delivery, and installation of assets and transfer of asset records, to include Key Supporting Documentation (KSDs), the Command receiving the GTS asset will assume responsibility for equipment accountability. MARCORSYSCOM retains responsibility for GTS assets maintained by the Command's life cycle sustainment contracts. MARCORSYSCOM will issue such GTS assets to the sustainment vendor as Government Furnished Equipment.
3. Policy. Prior to GTS asset record transfer, Commander, MARCORSYSCOM will assert to all financial management and compliance objectives for GTS assets. Upon transfer of audit ready asset records by MARCORSYSCOM, Commanders are responsible for the asset accountability of GTS assets as cited above. Following transfer of GTS asset records, MCICOM Installation and Training and Education Command (TECOM) Service Level Training Installation (SLTI) Commanders will account for all GTSS held in facilities owned and secured by the installation, and in cantonment areas or other spaces of a Marine Expeditionary Force aboard the installation. Marine Forces Reserve, Marine Corps Embassy Security Group, Marine Corps Security Force Regiment, and other Commands in custody of GTSS will account for asset records assigned to their Command, regardless of location. Accountable Officers will assert to the rights and obligations, existence and completeness, valuation, and the presentation and disclosure of the GTS assets for which they are accountable.
4. Implementation. The audit preparation of GTS asset records will occur in three (3) phases:
  - a. Phase 1: Asset Identification and Record Preparation. MARCORSYSCOM establishes audit-ready GTS assets records in the Defense Property Accountability System (DPAS), and asserts to the audit readiness of these records no later than 30 September 2016.
  - b. Phase 2: Audit Readiness Review of GTS Asset Records. MCICOM headquarters validates the audit-readiness of all GTS assets records in DPAS.
  - c. Phase 3: Joint Asset Inventory and Records Transfer. Upon completion of Phases 1 and 2 above, MARCORSYSCOM's PM TRASYS and receiving Commands and will conduct a joint inventory for all GTS assets assigned to

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their Command. Upon completion of this joint inventory, audit-ready GTS asset records will be transferred from PM TRASYS to receiving Commands. PM TRASYS will publish a Letter of Instruction outlining the necessary steps to ensure the orderly transfer of GTS asset records.

d. FY17 and Later Procurements of GTS Assets. PM TRASYS will create audit-ready birth records in DPAS for all GTS assets fielded on or after 1 October 2016. Receiving Commands' local PM TRASYS representatives will assist in the receipt and acceptance process for newly-fielded GTS assets. Responsibilities for the steps involved in FY17 and later fielding of GTS Assets will be codified in a Memorandum of Understanding (MOU) among MARCORSYSCOM, MCICOM and TECOM.

5. Cancellation. This policy cancels MCICOM Policy Letter 14-14 and will remain in effect until amended, rescinded, or superseded by Marine Corps policy.

6. Applicability. This policy is applicable to the Marine Corps Total Force.



T. R. CALHOUN  
By direction

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