The United States Coast Guard Needs to Improve Its Accounting for Non-Capitalized Personal Property Assets
April 26, 2023

MEMORANDUM FOR: Admiral Linda L. Fagan
Commandant
U.S. Coast Guard

FROM: Joseph V. Cuffari, Ph.D.
Inspector General

SUBJECT: The United States Coast Guard Needs to Improve Its Accounting for Non-Capitalized Personal Property Assets

For your action is our final Report, The United States Coast Guard Needs to Improve Its Accounting for Non-Capitalized Personal Property Assets. We incorporated the formal comments provided by your office.

The report contains three recommendations aimed at improving the Coast Guard’s accounting for non-capitalized personal property assets. Your office concurred with all three recommendations.

Based on information provided in your response to the draft report, we consider recommendations 1 through 3 open and resolved. Once your office has fully implemented the recommendations, please submit a formal closeout letter to us within 30 days so that we may close the recommendations. The memorandum should be accompanied by evidence of completion of agreed-upon corrective actions and of the disposition of any monetary amounts.

Please send your response or closure request to OIGAuditsFollowup@oig.dhs.gov.

Consistent with our responsibility under the Inspector General Act of 1978, as amended, we will provide copies of our report to congressional committees with oversight and appropriation responsibility over the Department of Homeland Security. We will post the report on our website for public dissemination.

If you have any questions, please call me at (202) 981-6000, or your staff may contact Bruce Miller, Deputy Inspector General for Audits, at the same number.

Attachment

www.oig.dhs.gov
April 26, 2023

Why We Did This Audit

Federal law and departmental guidelines require the Coast Guard to regularly inventory and assess accountable personal property under its control. This includes surveying property inventories and disposing of excess assets. We conducted this audit to determine to what extent the Coast Guard accounts for the identification and disposal of excess personal property in accordance with Federal law, regulations, and DHS policy.

What We Found

The United States Coast Guard improved its accounting of the identification and disposal of excess personal property, but more can be done. Since our December 2012 report, OIG-13-19, Identification, Reutilization, and Disposal of Excess Personal Property by the United States Coast Guard, the Coast Guard has improved its policies, procedures, and processes for identifying and disposing of excess personal property. More specifically, the Coast Guard released an updated U.S. Coast Guard Personal Property Management Manual in February 2013 and issued at least 15 supplemental guides on personal property management from 2014 through 2019. Additionally, the Coast Guard’s recent transition from Oracle Fixed Asset Module to the Financial System Modernizations Solution (FSMS) has improved controls over its non-capitalized personal property inventory, including centralizing access controls and restricting the units’ ability to access and edit records.

Despite these improvements, the Coast Guard still needs to update its 2013 manual to incorporate supplemental guidance and other changes, as necessary, including the transition to FSMS. Furthermore, 56 percent of the Coast Guard’s non-capitalized personal property records sampled during this audit remain inaccurate and misstated in FSMS. Therefore, the Coast Guard needs to assess the data quality of FSMS personal property. Finally, the Coast Guard does not fully comply with Department of Homeland Security and Coast Guard requirements to perform an annual physical inventory of all its non-capitalized accountable personal property. As a result, the Coast Guard’s non-capitalized personal property is at risk of improper disposal, misuse, or theft.

What We Recommend

We made three recommendations to improve Coast Guard’s accountability for its non-capitalized personal property assets.

Coast Guard Response

The Coast Guard concurred with all three of the recommendations and has already begun implementing corrective actions.
Background

The United States Coast Guard — a multi-mission, maritime military service within the Department of Homeland Security — is responsible for conducting 11 statutory missions.¹ These missions include protecting and defending more than 95,000 miles of U.S. coastline and inland waterways, including a nearly 4.5 million square mile exclusive economic zone, and assisting people in distress or affected by natural and manmade disasters. In fiscal year 2021, the Coast Guard reported more than 248,000 Coast Guard assets at a gross cost of $27.3 billion in its Coast Guard Finance Center annual report.

Federal law, regulations, and departmental guidelines require the Coast Guard to regularly inventory and assess accountable personal property under its control. This includes surveying property inventories and disposing of excess assets. The Code of Federal Regulations (C.F.R.) defines personal property as “any property except real property,” which generally consists of any interest in land, improvements, and structures.² The U.S. General Services Administration (GSA) defines excess personal property as property that is no longer required for an agency’s needs.³

The Federal Personal Property Management Act of 2018 (P.L. 115-419) requires GSA to issue guidance to agencies on conducting annual inventories and assessments of capitalized personal property to identify items that are no longer needed and are excess. In addition, the guidance requires agencies to regularly inventory and assess their accountable personal property. The C.F.R. requires each executive agency, in accordance with guidance from the GSA, to establish capitalization thresholds.⁴

The DHS Personal Property Asset Management Manual⁵ (DHS PPAMM) establishes uniform DHS standards, policies, and procedures to guide the management of DHS personal property assets. The U.S. Coast Guard Personal Property Management Manual⁶ (Coast Guard PPMM) contains policy for

---

¹ The Coast Guard’s 11 statutory missions were originally outlined in the Homeland Security Act of 2002, Pub. L. No. 107-296, § 888(a), and include: marine safety; search and rescue; aids to navigation; living marine resources; marine environmental protection; ice operations; ports, waterways, and coastal security; drug interdiction; migrant interdiction; defense readiness; and other law enforcement. 6 U.S.C. § 468(a).
⁴ 41 C.F.R. § 102-35.20.
⁶ U.S. Coast Guard Personal Property Management Manual, COMDTINST M4500.5D, February 2013.
effectively managing its personal property. Personal property management is the control over acquisition, management, utilization, reutilization, excess, accounting, and disposal of property. The objectives of personal property management in the Coast Guard are to protect the interests of the public with effective and efficient management of those assets entrusted to the Coast Guard.

The Coast Guard Finance Center (FINCEN) is the central entity for accounting and payables management. Until September 30, 2021, Oracle Fixed Asset Module (FAM) was the system of record for all capitalized and non-capitalized, but reportable, personal property. The Coast Guard shut down Oracle FAM on September 30, 2021, as it transitioned to the DHS Financial System Modernization Solution (FSMS) in FY 2022.

The Coast Guard classifies personal property that meets capitalization criteria as capitalized or non-capitalized. The following photos depict an example of capitalized property (left photo) and an example of non-capitalized personal property (right photo).

![Capitalized Personal Property Asset, 225-Foot Seagoing Buoy Tender](image1)

![Non-Capitalized Personal Property Asset, Large Cutter Boat](image2)

*Source: Coast Guard photos*

Capitalized personal property has an acquisition value of $25,000 and greater if acquired prior to FY 2004, $50,000 if acquired prior to FY 2021, and $500,000 if acquired in FY 2021 or later. Non-capitalized mandatory accountable personal property generally has an acquisition cost between $5,000 and these capitalized values.

---

7 Other systems used by the Coast Guard to account for personal property are the Naval and Electronics Supply Support System and the Fleet Logistics System.
In our December 2012 report,\(^8\) we recommended the Coast Guard clarify topic areas to prevent conflict between Coast Guard policies and procedures in future revisions of the Coast Guard PPMM. The clarification would ensure that the Coast Guard PPMM reflects the actual processes and procedures various programs use to identify, screen, record, reutilize, and dispose of excess personal property.

**Results of Audit**

**The Coast Guard Needs to Update Policies and Procedures to Reflect Current Personal Property Management Processes**

According to the U.S. Government Accountability Office’s (GAO) *Standards for Internal Control in the Federal Government, GAO-14-704G*, (September 2014), internal control is a process used by management to help an entity achieve its objectives and comprises the plans, methods, policies, and procedures used to meet missions, strategic plan, goals, and objectives. The Coast Guard PPMM contains policy for effectively managing Coast Guard personal property and provides a framework for subordinate personal property accountability policies and procedures.

The Coast Guard has improved the accounting of its identification and disposal of excess personal property, but more can be done. Since our December 2012 report, the Coast Guard has improved policies, procedures, and processes for identifying and disposing of excess personal property. More specifically, the Coast Guard released an updated PPMM in February 2013 and issued at least 15 supplemental guides\(^9\) on personal property management from 2014 through 2019. The Coast Guard also created Regional Property Support Officer positions to provide direction and guidance on personal property to units in their area of responsibility. Additionally, the Coast Guard developed a Performance Assessment Report (PAR) to help the property management program prepare for the annual DHS inventory. The PAR guides executive-level policy decisions and forms the basis for program-level management actions and process changes.

However, as of October 2022, the Coast Guard had not formally updated its 2013 PPMM to incorporate supplemental guidance and other changes, as necessary, including the transition to FSMS. Therefore, Coast Guard personnel cannot rely on the PPMM to comply with personal property management requirements to identify, screen, reutilize, and dispose of excess personal property.

---

\(^8\) *Identification, Reutilization, and Disposal of Excess Personal Property by the United States Coast Guard*, OIG-13-19, December 2012.

\(^9\) See Objective, Scope, and Methodology, for a list of the 15 supplemental guides we reviewed.
personal property. Outdated policies and procedures leave the Coast Guard’s non-capitalized personal property at risk of improper disposal, misuse, or theft.

Non-Capitalized Personal Property Records Remain Inaccurate and Misstated in FSMS

According to GAO’s Assessing Data Reliability, GAO-20-283G, (December 2019), testing data for accuracy and completeness is an important step in assessing its reliability. The data tests vary for each assessment and can include looking for duplicate records and invalid or duplicate identifiers. Coast Guard guidance requires all Coast Guard-owned mandatory and sensitive personal property to be recorded and tracked in the system of record if its acquisition cost is $5,000 or more, or if it meets the definition of reportable or sensitive items. Reportable and sensitive items include weapons, laptop computers, and any item that has a high potential for theft.

The Coast Guard’s recent transition from Oracle FAM to FSMS partially addressed non-capitalized personal property inventory data quality issues. Prior to FSMS implementation, the Coast Guard acknowledged a lack of controls over non-capitalized personal property in Oracle FAM, which included allowing units to edit and delete asset records. During the implementation of FSMS, the Coast Guard improved its controls over non-capitalized personal property inventory, including centralizing access controls and restricting the units’ ability to access and edit records.

We determined, however, that issues identified in Oracle FAM carried over to FSMS. We judgmentally sampled 63 duplicate non-capitalized personal property records in FSMS. We identified 35 (56 percent) duplicate, inaccurate, or disposed of asset records that need to be removed or updated in FSMS. Because the non-capitalized personal property records remain inaccurate and misstated, the Coast Guard should assess the data quality of FSMS to prevent the misuse or theft of non-capitalized personal property assets.

---

10 According to the Coast Guard PPMM, when an asset is disposed of the property record should be archived/removed from all appropriate property systems. Identified disposed of asset records remain in FSMS.
Figure 1 represents the issues identified within Oracle FAM carried over to FSMS.

**Figure 1. Duplicate, Inaccurate, or Disposed of Records in FSMS**

![Pie chart showing percentages of duplicate, disposed, inaccurate, and correct records.]

Source: DHS Office of Inspector General analysis of Coast Guard-provided data

**The Coast Guard Has Not Conducted the Required Annual Physical Inventory of All Non-Capitalized Accountable Personal Property**

The DHS PPAMM requires a 100 percent annual physical inventory for all accountable assets.\(^{11}\) DHS assigns accountable assets an Equipment Control Class\(^{12}\) (ECC) ranging from ECC-1 through ECC-4.\(^{13}\) Appendix B provides DHS’ Equipment Control Matrix for inventory requirements. The Coast Guard PPMM requires a physical inventory of all personal property at least annually, which includes non-capitalized accountable personal property.

---

\(^{11}\) An accountable asset meets one or more of the following criteria: (1) expected useful life is 2 years or longer and an asset value of $5,000 or more; (2) classified as sensitive; (3) for which accountability or property control records are maintained; or (4) otherwise warrants tracking in the property system of record.

\(^{12}\) DHS personal property assets are assigned an ECC. The ECC category is determined by evaluating the potential impact the loss of an asset has on the security, safety, and operation of the Department’s mission.

\(^{13}\) ECC-5 is equipment less than the accountable threshold but not sensitive in nature. It is not subject to the same accountability requirements.
Although its own PPMM requires the Coast Guard to conduct a physical inventory of all personal property annually, it does not perform a 100 percent annual inventory of non-capitalized personal property. As of September 9, 2022, the Coast Guard reported it had inventoried 52 percent of its non-capitalized personal property. As a result, non-capitalized personal property assets valued at approximately $870 million as of September 30, 2022, could be misstated in FSMS and be susceptible to misuse or theft.

**Recommendations**

**Recommendation 1:** We recommend the Assistant Commandant for Resources develop and implement a plan to update its February 2013 *U.S. Coast Guard Personal Property Management Manual* to incorporate supplemental guidance and other changes, as necessary, including the transition to Financial System Modernization Solution.

**Recommendation 2:** We recommend the Assistant Commandant for Resources develop and implement a plan to assess and make appropriate corrections to ensure the data quality of its Financial System Modernization Solution personal property inventory database.

**Recommendation 3:** We recommend the Assistant Commandant for Resources comply with the *U.S. Coast Guard Personal Property Management Manual* and the Department of Homeland Security *Personal Property Asset Management Manual* by annually performing a complete inventory of all its non-capitalized personal property assets.

**Management Comments and OIG Analysis**

The Coast Guard concurred with all three recommendations. A copy of the Coast Guard’s response is in Appendix A. The Coast Guard also provided technical comments and suggested revisions to our report in a separate document. We reviewed the technical comments and made changes to the report where appropriate. A summary of our analysis follows.

**Coast Guard’s Comments to Recommendation #1:** Concur. Actions are underway to update the *U.S. Coast Guard Personal Property Management Manual*. The Coast Guard is updating the manual to reflect the transition to a new financial management system and a July 2021 organizational
restructuring, which consolidated all transactional work for personal and real property from FINCEN to the Coast Guard Office of Financial Policy, Reporting, and Property (CG-84). CG-84 is closely working with FINCEN on the manual update and intends to have a draft completed by December 29, 2023. The manual will be updated once the transition to FSMS, including a fully functional Fixed Assets module, has successfully been accomplished and the Coast Guard can codify how all the processes will work. Estimated Completion Date (ECD): December 31, 2024.

**OIG Analysis:** The Coast Guard’s planned corrective action is responsive to the recommendation. This recommendation will remain open and resolved until the Coast Guard provides documentation to support the corrective action has been completed.

**Coast Guard’s Comments to Recommendation #2: Concur.** CG-84 currently performs a robust reconciliation using the Capital Asset Management tool to compare the system of record to all subsidiary systems that manage the property. The Coast Guard is adapting these processes to FSMS and the new interfaces that link some subsidiary systems. The process is codified in CG-84’s procedures and will be updated to reflect the changes. ECD: December 29, 2023.

**OIG Analysis:** The Coast Guard’s planned corrective action is responsive to the recommendation. This recommendation will remain open and resolved until USCG provides documentation to support the corrective action has been completed.

**Coast Guard’s Comments to Recommendation #3: Concur.** FINCEN has not yet reliably produced and provided the Property Performance Assessment Report for Coast Guard units to conduct their non-capital personal property inventory due to FSMS challenges. In the interim, FINCEN provides accurate inventory sheets via the Coast Guard Business Intelligence mission support tool for conducting inventories. This information is communicated to Coast Guard units regularly, including monthly during the Regional Property Support Officer calls. Additionally, CG-84 is working with the Coast Guard Office of Financial Systems (CG-86) to employ the Financial Management and Procurement Data Repository to provide visibility to senior leaders. CG-84 is coordinating with FINCEN to accomplish this. The plan is to reach 100 percent compliance by the end of this fiscal year. ECD: September 29, 2023.

**OIG Analysis:** The Coast Guard’s planned corrective action is responsive to the recommendation. This recommendation will remain open and resolved until USCG provides documentation to support the corrective action has been completed.
Objective, Scope, and Methodology


Our audit objective was to determine to what extent the Coast Guard accounts for the identification and disposal of excess personal property in accordance with Federal law, regulations, and DHS policy. Due to the COVID-19 pandemic, we conducted the audit via telephone, email, and Microsoft Teams. Although the team did not physically travel for meetings or site visits, we believe these restrictions did not impair our ability to gather sufficient evidence to support our conclusions.

To accomplish our objective, we reviewed the following:

- Federal Property and Administrative Services Act of 1949
- Federal Personal Property Management Act of 2018
- Federal Management Regulation, Chapter 102
- Personal Property Management for Federal Agencies, GSA
- Personal Property Disposal Guide, GSA, April 2019
- The Personal Property Asset Management Manual, Revision #01, DHS Manual 119-03-001-01, May 22, 2018

We also reviewed the U.S. Coast Guard Personal Property Management Manual, COMDTINST M4500.5D, February 2013 and 15 supplemental guides released after the Coast Guard PPMM:

- Personal Property Management (PPM) Tactics, Techniques, and Procedures (TTP), October 2014
- Supplemental Guidance for RPSO – Supported Units, November 2015
- Personal Property: Coast Guard-wide Physical Inventory Process Guide, July 2016
- Personal Property: Lost, Damaged, or Destroyed Process Guide, August 2016
We interviewed the Coast Guard Office of Internal Controls (CG-85), Acquisition Directorate (CG-9), and FINCEN personnel to gain an understanding of the asset disposal process from personal property acquisition through disposal, and roles and responsibilities relative to the identification and disposal of personal property assets, and personal property inventory controls currently in place. We also confirmed the Coast Guard’s process for identifying excess personal property for disposal beginning at the unit level. Additionally, we gained an understanding of the Coast Guard’s migration from Oracle FAM to FSMS and the issues encountered.

We performed virtual testing to confirm errors identified during our data reliability testing and the existence of capitalized and non-capitalized assets reported in Oracle FAM and FSMS. To accomplish our virtual testing, we judgmentally selected 139 personal property assets listed on the Coast Guard’s FY 2021 and March 2022 personal property inventory lists. FY 2021 personal property inventory list contained 175,815 assets, valued at approximately $863 million. The March 2022 personal property inventory list included 177,292 assets also valued at approximately $863 million. We also confirmed the existence and/or the disposal of 27 Coast Guard weapons maintained in the U.S. Navy Tracking System.

We assessed internal controls and compliance with laws and regulations necessary to satisfy our audit objective. Our review was limited to addressing our audit objective and may not have disclosed all internal control deficiencies that may have existed at the time of this audit. We concluded the Coast Guard’s non-capitalized personal property asset data within Oracle FAM was

---

14 The 139 personal property assets were tested for existence, duplication, and disposal. Of the 139 sampled assets, 56 capitalized and non-capitalized assets were tested for existence, 63 non-capitalized assets were tested for duplication, and 20 non-capitalized assets were tested for disposal.
not sufficiently reliable because the Coast Guard had not established proper controls over its non-capitalized personal property. As a result, we were unable to identify a population of disposed assets to perform testing. However, we concluded the Coast Guard’s non-capitalized personal property asset data within FSMS was sufficiently reliable for meeting our audit objective and supporting our audit findings.

We conducted this performance audit between October 2021 and January 2023 pursuant to the Inspector General Act of 1978, as amended, and according to generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based upon our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based upon our audit objectives.

The Office of Audit major contributors to this report are Eric Young, Acting Audit Director; Hope Franklin, Audit Manager; Jamie Pedrick, Auditor in Charge; Bethany Russell, Auditor; Kevin Donahue, Auditor; Kevin Dolloson, Communications Analyst; Elizabeth Finn, Independent Referencer; and Denis Foley, Independent Referencer.
MEMORANDUM

From: Craig A. Bennett  
COMDT (CG-8D)  

To: Joseph V. Cuffari, Ph.D.  
Inspector General  

Subj: MANAGEMENT RESPONSE TO DRAFT REPORT: “THE UNITED STATES COAST GUARD NEEDS TO IMPROVE ITS ACCOUNTING FOR NON-CAPITALIZED PERSONAL PROPERTY ASSETS”  

Ref: (a) OIG Project No. 22-007-AUD-USCG

1. Per reference (a), thank you for the opportunity to comment on this draft report. The U.S. Coast Guard (the Coast Guard) appreciates the work of the Office of Inspector General (OIG) in planning and conducting its review and issuing this report.

2. Coast Guard leadership is pleased to note OIG’s acknowledgment that the Service has improved its policies, procedures, and processes for identifying and disposing of excess personal property, including: (1) releasing an updated U.S. Coast Guard Personal Property Management Manual (the Manual) in February 2013; (2) issuing at least 15 supplemental guides on personal property management from 2014 through 2019; and (3) creating Regional Property Support Officer positions to provide direction and guidance on personal property to units in their area of responsibility. Through the recent transition to the Financial Systems Modernization Solution (FSMS), the Coast Guard improved its controls over non-capitalized personal property inventory, including centralizing access controls and restricting the units’ ability to access and edit records.

3. The Coast Guard remains committed to continuously improving and refining its policies, procedures, and processes as it relates to non-capitalized personal property.

4. The draft report contained three recommendations for the Coast Guard with which the Coast Guard concurs. The Coast Guard previously submitted technical comments addressing several accuracy, contextual, and other issues under a separate cover for OIG’s consideration.
5. Again, thank you for the opportunity to review and comment on this draft report. If you have any questions, my point of contact is CDR Matthew Zinn who can be reached at (202) 372-3535 or Matthew.W.Zinn@uscg.mil. We look forward to working with you again in the future.

Enclosure: (1) U.S. Coast Guard Response to OIG Draft Report Recommendations
The United States Coast Guard Needs to Improve Its Accounting for Non-Capitalized Personal Property Assets
OIG Project No. 22-007-AUD-USCG

OIG recommended that the Assistant Commandant for Resources:

Recommendation 1: Develop and implement a plan to update [the Manual] to incorporate supplemental guidance and other changes, as necessary, including the transition to [FSMS].

Response: Concur. Actions are underway to update the Manual. The Coast Guard is updating the Manual to reflect not only the transition to a new financial management system, but also an organizational restructuring. An organizational restructuring occurred in July 2021 that consolidated all transactional work for personal and real property from the Coast Guard Finance Center (FINCEN) to the Coast Guard Office of Financial Policy, Reporting, and Property (CG-84). CG-84 is closely working with FINCEN on the Manual update, and intends to have a draft of the Manual completed by December 29, 2023. The Manual will be updated once the transition to FSMS, including a fully functional Fixed Assets module, has successfully been accomplished and the Coast Guard can codify how all the processes will work. Estimated Completion Date (ECD): December 31, 2024.

Recommendation 2: Develop and implement a plan to assess and make appropriate corrections to ensure the data quality of its [FSMS] personal property inventory database.

Response: Concur. CG-84 currently performs a robust reconciliation using the Capital Asset Management tool to compare the system of record to all subsidiary systems that manage the property. The Coast Guard is adapting these processes to FSMS and the new interfaces that link some subsidiary systems. The process is codified in CG-84’s procedures and will be updated to reflect the changes. ECD: December 29, 2023.

Recommendation 3: Comply with [the Manual] and the Department of Homeland Security Personal Property Asset Management Manual by annually performing a complete inventory of all its non-capitalized personal property assets.

Response: Concur. FINCEN has not yet reliably produced and provided the Property Performance Assessment Report for Coast Guard units to conduct their non-capital personal property inventory due to FSMS challenges. In the interim, FINCEN provides accurate inventory sheets via the Coast Guard Business Intelligence mission support tool for conducting inventories. This information is communicated to Coast Guard units regularly, including monthly during the Regional Property Support Officer calls. Additionally, CG-84 is working with the Coast Guard Office of Financial Systems (CG-86) to employ the Financial Management and Procurement Data Repository (FMPDR) to provide visibility to senior leaders. CG-84 is coordinating with FINCEN to accomplish this. The plan is to reach 100% compliance by the end of this fiscal year. ECD: September 29, 2023.
## Appendix B

### DHS Equipment Control Matrix – Asset Control Class Designation

<table>
<thead>
<tr>
<th>Equipment Control Class Designation</th>
<th>ECC 1</th>
<th>ECC 2</th>
<th>ECC 3</th>
<th>ECC 4</th>
<th>ECC 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Impact of Loss</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dangerous and/or Hazardous</td>
<td>Body Armor</td>
<td>DHS PIV Card; DHS Official Passport</td>
<td>Assets equal to or above the Accountable Threshold, but not sensitive in nature</td>
<td>Assets less than the Accountable Threshold but not sensitive in nature</td>
<td></td>
</tr>
<tr>
<td>Law and Non-Law Enforcement Badge &amp; Credential</td>
<td>Ballistic Shields</td>
<td>Personal wireless communication devices that store data, e.g. cellular phones, personal digital assistants, smartphones**</td>
<td>Accountable Federal Electronic Assets that require disposal in an environmentally responsible manner</td>
<td>Federal Electronic Assets that require disposal in an environmentally responsible manner, e.g. keyboard, computer mouse</td>
<td></td>
</tr>
<tr>
<td>Asset Type Examples</td>
<td>Night Vision equipment</td>
<td>Land, Air or Marine Fleet Assets not identified as Law Enforcement or Mission Critical</td>
<td>Personal wireless communication devices that do not store data; e.g. air cards</td>
<td>Standard office supplies</td>
<td></td>
</tr>
<tr>
<td>Land, Air or Marine Fleet Assets identified as Law Enforcement or Mission-Critical</td>
<td>Stun guns; Tasers</td>
<td>Portable and/or easily convertible to private-use and/or high potential for theft</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Classified; Undercover; Security Sensitive Information</td>
<td>Secure Communications</td>
<td>Detection equipment</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: DHS Manual 119-03-001-01 Personal Property Asset Management Manual Revision #01, May 22, 2018
Appendix C
Report Distribution

Department of Homeland Security

Secretary
Deputy Secretary
Chief of Staff
Deputy Chiefs of Staff
General Counsel
Executive Secretary
Director, GAO/OIG Liaison Office
Under Secretary, Office of Strategy, Policy, and Plans
Assistant Secretary for Office of Public Affairs
Assistant Secretary for Office of Legislative Affairs
Commanding Officer of FINCEN
United States Coast Guard Liaison

Office of Management and Budget

Chief, Homeland Security Branch
DHS OIG Budget Examiner

Congress

Congressional Oversight and Appropriations Committees
Additional Information and Copies

To view this and any of our other reports, please visit our website at: www.oig.dhs.gov.

For further information or questions, please contact Office of Inspector General Public Affairs at: DHS-OIG.OfficePublicAffairs@oig.dhs.gov. Follow us on Twitter at: @dhsoig.

OIG Hotline

To report fraud, waste, or abuse, visit our website at www.oig.dhs.gov and click on the red "Hotline" box. If you cannot access our website, call our hotline at (800) 323-8603, or write to us at:

Department of Homeland Security
Office of Inspector General, Mail Stop 0305
Attention: Hotline
245 Murray Drive, SW
Washington, DC 20528-0305