Oversight of the Air Force--What is the Audit Component and How Can Air Force Managers Deal with It Effectively?

Jimmy L. Bowden

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OVERSIGHT OF THE AIR FORCE--WHAT IS THE AUDIT COMPONENT AND HOW CAN AIR FORCE MANAGERS DEAL WITH IT EFFECTIVELY?

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AIR WAR COLLEGE RESEARCH REPORT ABSTRACT

TITLE: Oversight of the Air Force—What is the Audit Component and How Can Air Force Managers Deal With It Effectively?

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Discusses authority, mission, and responsibilities of the audit organizations that perform oversight of Air Force operations. A description of the emphasis placed by each audit organization in their examination of Air Force activities and how they report their audit results completes the discussion of the major audit organizations. The audit oversight function is here to stay. Auditors and audit organizations can be beneficial to Air Force commanders and managers. To obtain the maximum benefit with the least detrimental impact on operations, some suggested "dos" and "don'ts" are provided.
BIOGRAPHICAL SKETCH

Jimmy L. Bowden (M.S., West Coast University) has been a Federal auditor for 25 years. After 19 years with the General Accounting Office, he transferred to the Air Force Audit Agency in 1982. He is a California certified public accountant and an active member of the Association of Government Accountants. For the last 5 years he has directed centrally managed audits of civil engineering and force readiness from the Headquarters, Air Force Audit Agency, Norton Air Force Base, California. Mr. Bowden is a graduate of the Air War College, class of 1988.
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OVERSIGHT OF THE AIR FORCE--WHAT IS THE AUDIT
COMPONENT AND HOW CAN AIR FORCE MANAGERS DEAL
WITH IT EFFECTIVELY?

CHAPTER I
INTRODUCTION

Your next telephone call may notify you that your
installation or activity has been selected for an audit.
The call may come from any one of the more than 5,500
auditors in the three organizations that regularly conduct
external audits (General Accounting Office) and internal
audits (Inspector General, Department of Defense, and Air
Force Audit Agency) of Air Force activities and operations.
The purpose of this paper is to increase your knowledge of
the audit organizations and to offer some "helpful hints"
for operating effectively in the audit environment.

First, Chapter II contains a discussion on overall
oversight of Air Force activities; the role of audit,
inspection, and investigation in the oversight function; and
a definition of the separate internal and contract audit
functions. Chapter II also contains a brief discussion of
the authority, mission, and responsibilities of the three
audit organizations. The purpose is to familiarize you with
the "big picture" and importance of the oversight function.

Chapter III discusses where the audit organizations are placing their emphasis in audit of Air Force activities, the types of audits they perform, how they report their findings, how they coordinate to avoid duplication, and their followup procedures. The main purpose of this chapter is to explain what you can expect from the audit organizations that may audit and issue audit reports on your activity.

Chapter IV is the most important section of this paper. It lists some "dos" and "don'ts" for Air Force managers to consider when confronted with an audit and when dealing with auditors and audit organizations.
CHAPTER II
OVERSIGHT OF AIR FORCE OPERATIONS

Air Force operations are subject to the scrutiny of many organizations within both the legislative and executive branches. On the legislative side, the primary audit organization is the General Accounting Office (GAO). Others providing oversight of the Air Force include committees and subcommittees of Congress, congressional staffs, and to some extent the Congressional Budget Office, Office of Technology Assessment, and Congressional Research Service. Suffice it to say that each of these organizations and groups can and do impact Air Force operations and funding. Seldom are individual installations (except the major procurement activities of the Air Force Systems Command and the Air Force Logistics Command) visited by these organizations other than the GAO.

Agency.

Two additional councils have maintained an active role in the oversight of DoD (including the Air Force). The DoD Council on Integrity and Management Improvement, chaired by the Deputy Secretary of Defense, has played a significant role in examining major management improvements in DoD. Recent activities included reviews of the implementation of the Defense Acquisition Improvement Act of 1986. (30:5-2)

The President's Council on Integrity and Efficiency, chaired by the Deputy Director, Office of Management and Budget, provides Government-wide leadership to reduce waste and mismanagement in Federal programs and operations. All statutory inspectors general are members. Ongoing projects include reviews of year-end spending, contractor change orders, and accounting systems. (30:5-3)

There have been other special or one-time commissions or study groups charged to study DoD management. The most recent was the Blue Ribbon Commission on Defense Management (referred to as the Packard Commission) established by President Reagan in June 1985. In their June 1986 final report the Commission made recommendations for overall improvement in defense management in many key areas, including government-industry accountability. The commission concluded that better coordination is needed in the audit oversight of DoD acquisition efforts. (28:17)
AUDITS, INSPECTIONS, AND INVESTIGATIONS

Oversight of Air Force activities or operations are normally categorized as audits, inspections, or investigations. The primary focus of GAO is to audit and evaluate substantially all federal programs and activities. Detailed examinations and analysis of specific areas (referred to as reviews) are conducted by GAO evaluators and generally result in audit reports. The Inspector General, Department of Defense (IG, DoD), conducts audits, inspections, and investigations of all DoD components. These efforts are performed by separate groups each headed by an Assistant Inspector General. The Air Force Audit Agency (AFAA) conducts internal audits of Air Force activities.

Audits

Audits of Government activities independent of the executive department are the primary responsibility of the GAO. Audits performed by DoD organizations are classified as internal and contract audits.

Internal Audits

DoD Directive 7600.2, Audit Policies, January 10, 1985, states that the purpose of internal auditing is to provide those responsible for management at all levels with an independent, objective, and constructive evaluation of the economy, efficiency, and effectiveness with which managerial responsibilities (including financial, operational, and support activities) are being carried out. All
DoD organizational components and operational levels are subject to independent and comprehensive audit. (6:2)

Internal audits of the Air Force are conducted to evaluate programs and operations; to assess adequacy of internal controls; to verify reliability of information; to ascertain that applicable laws, regulations, and policies are followed; to ensure that resources are managed economically and efficiently; and to determine if desired program results are achieved. The audits performed must comply with the internal auditing standards issued by the Comptroller General of the United States. (24:1)

**Contract Audits**

Per DoD Directive 7600.2 the purpose of contract auditing is to contribute to prudent contracting by providing financial information and advice on proposed or existing contracts and contractors to responsible procurement, financial management, and contract administration personnel. These services will be provided in connection with the negotiation, administration, and settlement of contract payments or prices based on the audit analysis of incurred or estimated costs. (6:2)

The Defense Contract Audit Agency (DCAA) was established as a separate operating agency in 1965 as the single DoD organization authorized to perform contract audits for the components responsible for procurement and
contract administration. DCAA operates under the direction, authority, and control of the Assistant Secretary of Defense (Comptroller) with a civilian Director selected by the Secretary of Defense. DoD Directive 5105.36 dated June 9, 1985, defines the DCAA Director's responsibilities and functions, including to provide financial information and advice on proposed or existing contracts and contractors to DoD officials responsible for procurement and contract administration; and audit, examine, and review contractor and subcontractor records, documents, accounts, systems of internal control, and accounting and costing practices and procedures. (13:2)

DCAA now shares the responsibility to perform contract audits with the IG, DoD. When the IG, DoD, was established in 1983 the Secretary of Defense was directed by Public Law 97-252 to transfer to the IG, DoD, not less than 100 audit positions to be filled with personnel trained to perform contract audits. (12:Sec. 1117)

DCAA audits are not addressed further in this research paper. However, all Air Force managers should be familiar with DCAA activities. Certainly, if you are involved in procurement and contract administration, DCAA services should be an important part of oversight of the performance of your contractors and subcontractors.
Inspections

Inspections of Air Force activities are conducted by IG, DoD, and the Air Force Inspection and Safety Center. Inspections are concerned primarily with assessing morale, discipline, efficiency of management, and effectiveness and economy of operations. Inspections differ from audits in a variety of ways. Generally, inspections are not intended to identify underlying causes of problems noted—a primary objective of audits. Likewise, inspections have a relative lack of depth while audits are conducted in considerable depth and provide feedback to management to a higher degree than is attainable from inspection. Inspections are less comprehensive and take less time, accordingly, they rely more on interviews and observations than on documentation.

Investigations

While audits and inspections are concerned primarily with evaluating whether Air Force management has been effective and efficient, investigations are directed more at propriety of actions. Investigations of possible criminal activities in the Air Force are conducted by the Defense Criminal Investigative Service (an arm of the IG, DoD), and by the Air Force Office of Special Investigations. Audits and inspections are normally planned, but investigations are normally reactive in nature.
AUTHORITY, MISSION, AND RESPONSIBILITIES

Each of the three audit organizations assessing Air Force activities and operations is unique. While they overlap (from the Air Force perspective) in their audit functions, each serves a role quite different from the others.

General Accounting Office

The GAO was created by the Budget and Accounting Act of 1921 as a nonpartisan agency, independent of the executive branch. Its primary mission is to assist congressional oversight of the executive branch in implementing programs enacted by the legislature. To provide the required independence, the GAO is headed by a Comptroller General, appointed by the President for a single, 15-year term and removable only by joint resolution of Congress. (18)

To carry out their responsibility to review the use of public funds and provide services to Congress, GAO, among other things, examines all matters related to the receipt and disbursements of public money; analyzes executive agency expenditures to help Congress decide whether public money has been used and expended economically and efficiently; and reviews and issues reports requested by either House of Congress or a committee of Congress. (8:Sec. 312) Requests by individual members of Congress are performed to the extent staff resources permit. (18) GAO responsibilities
are carried out through the organization shown in appendix A-I. While a GAO group for Air Force issues has been established in the National Security and International Affairs Division (NSIAD), essentially all the divisions may review DoD matters involving the Air Force. Actual audit work may be accomplished by the headquarter's divisions or by field offices at 18 locations worldwide.

**Inspector General, Department of Defense**

The IG, DoD, was established by Public Law 97-252, the 1983 Defense Authorization Act. (12:Sec. 1117) The Defense Audit Service, Defense Logistics Agency Office of Inspector General, and the Defense Investigative Service were incorporated in the new IG, DoD, and provided the core group for the new organization. The IG, DoD, is an independent office in DoD and reports directly to the Secretary of Defense. The organization is headed by a civilian appointed by the President, with the advice and consent of the Senate.

The IG, DoD, mission includes the following: initiate, conduct, monitor, and supervise audits and investigations of DoD programs and operations; recommend policies to promote economy, efficiency, and effectiveness in administering such programs and operations; prevent and detect fraud and abuse; and keep the Secretary of Defense and Congress informed about problems and deficiencies in administering such programs and operations. (21:1-2)
The IG, DoD, has many duties and responsibilities to
achieve its mission. DoD Directive 5106.1, Inspector
General of the Department of Defense, March 14, 1983, lists
17, including such things as to perform audits in the DoD as
the IG considers appropriate; provide policy direction for
audits of fraud, waste, and abuse and program effectiveness;
evaluate and review all DoD contract audit, internal audit,
and internal review activities; monitor and evaluate
adherence of DoD auditors to internal audit, contract audit,
and internal review principles, policies, and procedures;
conduct followup on actions taken by DoD components in
response to contract audits, internal audits, internal
review reports and GAO audits; monitor and avoid duplication
of activities among DoD audit components; and ensure
effective coverage, coordination, and cooperation of DoD
audit components. (22-2-4)

While IG, DoD, has oversight and policy responsibility
for internal audits, the Secretary of the Air Force retains
authority, direction, and operational control over AFRA, Air
Force Inspection and Safety Center, and Air Force Office of
Special Investigations. This includes responsibility for
their effectiveness and scope of their activities. (22-4)

DoD audit, inspection, and investigative organizations
are shown in appendix A-2. IG, DoD, carries out its
responsibilities through the organization shown in appendix
A-3. As shown, the internal auditing function is performed by the Assistant Inspector General for Auditing with the headquarters element and audit field offices.

**Air Force Audit Agency**

The Secretary of the Air Force has delegated the authority to perform the internal audit mission of the Air Force to the Auditor General for execution by AFAA. Established in 1948 as the 1030th Air Force Auditor General, in 1971 the AFAA became a separate operating agency under the Comptroller of the Air Force. In 1978 the AFAA was transferred directly under the Secretary of the Air Force. The Auditor General also has direct access to the Air Force Chief of Staff. (19:2)

The primary mission of AFAA is to evaluate how well Air Force managers are carrying out their managerial responsibilities. The AFAA evaluations are to be independent, objective, and constructive and provided to Air Force managers to improve economy, effectiveness, and efficiency of operations. (2:1) The headquarters of AFAA is at Norton AFB, CA, with area audit offices located at selected Air Force installations throughout the world. Appendix A-4 shows the organization used by AFAA to carry out its responsibilities.
CHAPTER III
OPERATIONS OF THE AUDIT ORGANIZATIONS

AUDIT EMPHASIS

Many of the audits conducted by all three audit organizations discussed in this paper are mandated by law. Also, a large portion of the audits are requested by congressional committees, congressmen, and DoD or Air Force officials. Other audits are generated by the audit agencies based on perceived importance, coverage of all significant issue areas, or suspected weaknesses. Certainly audits of Air Force activities can emanate from any of these sources.

General Accounting Office

GAO’s role has evolved over the years from one of control to one of oversight. As originally established in 1921 the GAO’s primary responsibility was to perform centralized voucher audits. Federal activity growth in World War II and the New Deal years of President Roosevelt made it impossible for GAO to review every Government voucher at a central location in Washington. The accounting profession was also broadening to include review of management systems as well as financial systems. In addition, Congress passed two major laws that affected GAO’s traditional audit role. The Government Corporation Control Act of 1945 required GAO to use commercial audit techniques.
to audit Government corporations and the Budget and Accounting Procedures Act of 1950 authorized GAO to review Federal agency accounting procedures and controls. To achieve these and other congressional needs, the GAO replaced clerks and investigators with professional accountants. Additionally, onsite audits necessitated formation of a large field staff. (15:10)

To respond to this new role, GAO developed a concept known as the comprehensive audit. The purpose of the comprehensive audit was to evaluate how well Government organizations were carrying out their financial responsibilities, including whether funds were spent only for authorized purposes, and that programs were being accomplished efficiently and effectively. (15:10)

At about this same time, GAO's role was expanded to include the authority to examine the records of private companies entering into negotiated defense contracts. In the 1950's and early 1960's GAO aggressively audited and issued reports on individual defense contracts—seeking voluntary refunds, publicizing deficiencies, and identifying individual companies and officials. This culminated in a series of congressional hearings in 1965 that resulted in significant changes to GAO contract audit practices. Among the changes, GAO agreed to produce broader studies to focus on causes for deficiencies rather than publicize individual
cases, to emphasize constructive and corrective changes for the future rather than focus on past errors, to stop using names and titles of alleged offenders, and to title reports in more constructive and less controversial terms. (15:11)

It should be noted that DCAA was established at about the same time, so the executive department's contract audit function took over the primary responsibility to audit individual contracts.

In the late 1960's, concern about defense acquisition cost growth led to a major effort by GAO to focus on causes for cost increases, schedule slippage, and deterioration of performance capabilities of individual weapon systems. (15:33) Since then, GAO has annually provided congressional committees with comprehensive studies on the status of acquisition of individual systems. These studies and comprehensive audits of individual weapon systems and other broad defense issues remain an important part of GAO's audit efforts. For example in fiscal year 1986 GAO issued case studies on many Air Force weapons systems, including the following: Advanced Air-to-Surface Missile Program, Advanced Tactical Fighter Program, Advanced Fighter Engine Program, and Small Intercontinental Ballistic Missiles.

In fiscal year 1986, GAO issued 850 reports and briefing documents to Congress, congressional committees, and agency heads. (10:3) More than three-fourths of GAO's
effort in 1986 was in response to congressional committee and member requests and audit activities mandated by Congress. (10:28) Almost 30 percent of the GAO resources of about 4,200 professional staff were used on defense-related work. In fiscal year 1986, GAO emphasis in the defense area was to assist congressional committees in their review of several key issues, including defense budget submissions, acquisition practices, and weapons systems programs. (10:8) About 8 percent of GAO resources were spent on Air Force activities (more than half of which was related to Air Force acquisitions). The principal fiscal year 1986 GAO reports related solely to Air Force activities are in appendix B-1.

Inspector General, Department of Defense

Only in existence for about 5 years, the role of the IG, DoD, is still evolving. IG, DoD, has a broad charter for evaluating and assessing how well the DoD is carrying out its financial responsibilities. One of the IG, DoD, primary responsibilities is to conduct DoD-wide multiservice reviews.

In fiscal year 1987, IG, DoD, Assistant Inspector General for Auditing had about 540 professional staff and issued 240 audit reports. Their audit emphasis was in the areas of improving the management of spare parts, improving contract administration, and making supply operations more
efficient. (29:1-2) About 30 percent of the IG, DoD, resources are spent on Air Force issues (mostly on Air Force-acquisition functions). The principal IG, DoD, audit reports relating solely to Air Force activities are in appendix B-2. Note the heavy emphasis on contract auditing.

**Air Force Audit Agency**

While GAO is the primary auditor of overall federal government operations and IG, DoD, is the main auditor of overall DoD operations, the AFAA is the principal auditor of Air Force operations and devotes all its efforts to the task of improving the management of Air Force resources. In fiscal year 1987, AFAA had a professional staff of 814 and issued 100 Air Force reports of audit resulting from centrally directed audits and 1,665 installation-level reports. Resources were expended in the following categories:

<table>
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<tr>
<th>DoD Category</th>
<th>Percent of Resources</th>
</tr>
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<tbody>
<tr>
<td>Supply</td>
<td>15.4</td>
</tr>
<tr>
<td>Contracting/Procurement</td>
<td>11.7</td>
</tr>
<tr>
<td>Information/Technology</td>
<td>11.2</td>
</tr>
<tr>
<td>Comptroller</td>
<td>9.4</td>
</tr>
<tr>
<td>Maintenance</td>
<td>7.6</td>
</tr>
<tr>
<td>System Acquisition/RDTE</td>
<td>6.8</td>
</tr>
<tr>
<td>Forces Management</td>
<td>6.1</td>
</tr>
<tr>
<td>Civil Engineering</td>
<td>5.7</td>
</tr>
<tr>
<td>Personnel Management</td>
<td>4.5</td>
</tr>
<tr>
<td>Nonappropriated Funds</td>
<td>3.7</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>17.9</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100</strong></td>
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A listing of the 100 centrally directed reports of audit issued in fiscal year 1987 are in appendix B-3.
REPORTING AUDIT RESULTS

The intent of all audit organizations is to present audit results in the appropriate mode to achieve corrective action. As such, results of most audits conducted are summarized in reports with recommended management actions. The following paragraphs discuss briefly how the three audit organizations communicate their audit findings.

General Accounting Office

In fulfilling their oversight role for the Congress, GAO offers a range of products for communicating the results of its work. These include testimony, oral briefings, and various types of written reports.

In fiscal year 1987, GAO officials testified almost 200 times. (10:3) GAO testimony included Air Force-related issues, such as Space Defense Initiative, B-1, Advanced Technology Bomber, and C-17. In addition, requestors are briefed by GAO personnel during the course of the review, if warranted. Normally, management is asked to comment on GAO findings, conclusions, and recommendations unless the requestor specifies that they not be obtained.

The final GAO written products vary in format and content. They are addressed to the Congress, a requestor, or an agency. The report types include detailed reports, briefing reports, fact sheets, and staff studies. Detailed reports usually contain background information on the
program reviewed, as well as the details of the work performed. Such reports typically result from broad-scoped reviews with agency-wide application, and contain conclusions and recommendations. Briefing reports normally are used to provide the results of narrow-scoped reviews or when time does not permit preparation of a detailed report. Briefing reports usually have conclusions and, less often, recommendations. (17:15)

Fact sheets answer specific questions, usually without conclusions; and staff studies summarize information available from other sources and include no opinions, conclusions, or recommendations. (17:15-16) The report number identifies what type of report it is, e.g., from the fiscal year 1986 reports: NSIAD-86-9 is a detailed report, NSIAD-86-66BR is a briefing report, NSIAD-86-32FS is a fact sheet, and NSIAD-86-45S-11 is a staff study.

Inspector General, Department of Defense

The IG, DoD, issues three primary types of written reports. The most common product is a report of audit issued after a detailed review. Such reports include audits of specific contractual actions, audits of specific weapon systems, and DoD-wide audits. These audit reports contain details of the work performed, conclusions, recommendations, and management comments. The second type of audit report is the survey report. Survey reports are issued without
performing a detailed review, but normally contain
conclusions, recommendations, and management comments.
Quick-action reports, the third category, are issued when
there is a significant deficiency identified that requires
immediate reporting or when time constraints do not permit
normal reporting. In this case the normal audit process is
accelerated. The report contains limited background,
specific conclusions, but may or may not include
recommendations and management comments. The type of report
issued is part of the report title.

**Air Force Audit Agency**

AFAA audits are in two basic categories: Air
Force-wide audits and installation-level audits. All
reports include background data, details of the work
performed, recommendations, and management comments.
Recommendations are directed to the lowest level of
management where appropriate action can be taken. The first
category of audits normally results in reports of audit
being issued to the Air Staff, major commands, separate
operating agencies, and direct reporting units for action.
These reports are also sent to the IG, DoD, for information.
During the performance of the audit, AFAA auditors maintain
close contact with Air Staff and field personnel to alert
management of any potential problems. This allows timely
corrective action to be taken. If warranted, an advance
notice of audit findings may be issued prior to completion of the final report. (7:1-2)

There are three types of reports that result from installation-level audits. They normally require management action by the commander of the activity audited. These reports are regular reports, special reports, and commander's audit program reports. Regular reports cover issues that can be addressed by the installation commander. Copies are sent to the responsible major command, as appropriate. Special reports are issued in special circumstances, usually involving sensitive or significant audit findings (e.g., unlawful acts or instances that could bring embarrassment to the Air Force). In these cases there is simultaneous notification to high levels of management who need to be aware of the findings and to managers who need to act to correct the situation. The commander's audit program (CAP) report contains the results of audits performed on specific problems or concerns to the requesting commander. The CAP is similar to the internal review functions of the other Services because the report normally goes only to the requestor (i.e., not distributed to any external sources). (7:2)

COORDINATION

DoD Instruction 7600.3, Internal Audit in the Department of Defense, January 4, 1974, requires DoD audit
and inspection organizations to maintain close coordination and exchange information to avoid duplication of effort.

(25:11-15) There is extensive coordination between the various audit, inspection, and investigative organizations. For example, all the audit organizations exchange audit announcement letters; there are routine meetings between AFAA and IG, DoD, to coordinate audit plans to avoid duplication; and quarterly meetings are held between AFAA and Air Force Inspection and Safety Center personnel to minimize overlap between audit and inspection. (9:13-3) Further, the AFAA schedule of audits, published bimonthly, provides a complete listing of all multisite ongoing audits, and audits completed or cancelled during the year. It is provided to other audit, inspection, and investigative organizations to help minimize overlap or duplication in audit subject coverage. (24:4) The AFAA also provides its annual planning guidance (detailed plans on audits to be performed in the next fiscal year) to GAO, DoD Inspector General, Air Force Inspection and Safety Center, Air Force Office of Special Investigations, and the other military service internal audit organizations. (14:222)

INDEPENDENCE AND FOLLOWUP

One of the common criticisms of the audit function is that it always examines past actions. It is not within the authority of internal audit to make, or order, changes in
the procedures or operations of the activity audited. Also, the internal auditor is not responsible for the performance of duties normally accomplished by the activity audited, nor to develop procedures for such performance. The internal auditor must always be in a position to independently examine an activity's operations. This independence could be compromised if the auditor were to have to appraise his or her own work. The auditor does have the authority and responsibility to provide advisory assistance in this area, just as the auditor makes recommendations to management for improvements and to correct noted deficiencies. Management, however, has the primary responsibility to initiate any corrective action. (25:8) Auditors then are charged with the responsibility to verify, via followup, that management actions have been taken and were effective. To illustrate the significance of followup, in fiscal year 1987, 29 of the 100 centrally directed reports of audit issued by AFAR were followups on previously issued reports.
CHAPTER IV
DEALING EFFECTIVELY WITH AUDIT

It is a fact of life that most Air Force commanders and managers will have to deal with at least one audit at some time in their careers. There are many things that you can do (or not do) to maximize the benefits of an audit. Even if you are never audited, there are some audit related items you can do to perhaps improve your operations. For example, you should always make sure your records are maintained in a current, correct, and complete manner. This will assist if an audit occurs, but should also contribute to efficient and effective operations.

In addition, you can probably use some audit techniques for self evaluation of your organization's performance. Auditors try to use their limited resources to review areas with the highest potential for problems. They use the technique of problem identification and resolution, consisting of three elements (condition, cause, impact). The three key questions are: What is the performance that is less than desired or below standard (condition)? What is occurring as a result of the condition noted (impact)? What caused the condition to occur (underlying cause)? Corrective action must be taken to correct the cause of the problem, not just to address the condition. As a manager,
you might be able to use this same technique to eliminate some of your problems, which you can probably identify better than anyone else. Often the difficult thing is to determine the causes so that corrective action can be taken. In many cases you can identify and correct your worse situations before the auditor arrives.

Some suggestions are presented in the following paragraphs, based on my experience as a federal auditor for almost 25 years, to make your audit experience as smooth and productive as possible.

**INCREASE YOUR AUDIT KNOWLEDGE**

1. Be familiar with the Air Force regulations (AFRs) that provide guidance on relations with audit organizations. These include AFR 11-8 (GAO), AFR 11-38 (IG, DoD), and AFR 175-4 (Internal Auditing). These are very useful regulations that should answer most of your questions on how to deal with auditors and audit reports.

2. Obtain audit results at like-type activities. Most of you have peers who have similar responsibilities. You should discuss problems that could be common and share audit reports that could assist in avoiding problems experienced at one location. Note: Auditors at facilities with similar functions share their audit "successes" so you also can benefit by making sure that your organization does not have the same problems as those reported at similar functions.
3. Understand access to information. This is critical. AFR 11-8 provides excellent instructions on GAO's access to information. The key to access to information questions is that only the Secretary of Defense can deny access. The auditors should be kept advised of the status of their request, and it should be handled expeditiously. The GAO has been just as critical of delays in responding to their request for data as they have about any access denial. Data not available to GAO is very limited and has to be handled properly. Similar questions on access to data by the IG, DoD, and AFAA should follow regulatory guidance and be handled in a timely manner.

GET ACTIVELY INVOLVED

1. Request AFAA commander's audit program (CAP) reviews. This is essentially an internal review role performed by the auditors. You should discuss specific parameters with your auditor. Normally the auditors can perform a CAP on any area under your command, and provide results only to you for action as you consider appropriate. CAP reviews are not subject to audit followup. Note: Auditors sometimes get requests from one commander to do a CAP involving another command. This is not appropriate. For example, the Chief of Supply can request a CAP on any function under his command, but not in Maintenance or Civil Engineering.
2. Provide input to the annual audit plans of the AFAA at your installation. You can assist the audit team in the efficient use of its limited resources by recommending areas of review that could be useful to you. Annually, Air Force managers at all levels (Air Staff, major command, and installation) are requested to provide input to the AFAA planning process. Your input is important.

3. Get to know your AFAA auditor personally. He or she can be an important part of your management team. If you know the auditor and what he or she can do for you, and can work comfortably with him, it can significantly benefit you and the Air Force.

DURING THE AUDIT

1. Verify that the audit organization has provided the proper audit notification, that the auditors are listed on the notification, and that they have proper identification. For access to classified data or classified areas make sure their clearance is properly established. Be cognizant of the period of audit listed on the audit notification letter. Frequently this letter has to be extended when the audit period exceeds the original projection.

2. Understand the audit objectives, scope of the audit, and expected length of the audit. Know what the audit is all about. When tracking audit progress you can ascertain whether the audit is being performed against the
stated objectives, scope, and milestone completion date.

3. Ask for frequent briefings by auditor. This allows you to keep track of audit progress (such as, are objectives being achieved, are they getting the records they need, and are there any areas needing your attention).

4. Request auditors to discuss potential major deficiencies as they are identified. This will allow you to take the earliest possible action to correct problems.

5. Advise auditors of possible audit duplication. Despite the efforts of all the audit organizations, there certainly is overlap in audit coverage. If you see indications that two audits are going to be conducted in the same area, bring it to their attention. You may be successful in getting them to do just one audit. This serves both you and the auditors.

6. Advise auditors of operational conflicts. If the audit will cause conflicts with your operations, discuss it with the auditors, preferably before they arrive. If personnel involved in the issue being audited will be gone on TDY or an exercise, for example, try to get the auditors to revise their schedule. Suggest a better time, but be reasonable.

7. Don't assign unknowledgeable personnel to work with the auditors. Whenever possible the person who can best respond to the auditor's inquiries should do so. If the
first choice is not available, then the most knowledgeable person who is available should work with the auditors. If such person cannot be made available (e.g., higher priority requirement), then use that person to oversee and be aware of what the auditors are doing.

8. Don't allow auditors unlimited access to records. You should not dictate the auditor's agenda, but provide the assistance he or she requires. When working in any area where records are stored or filed, be aware of what the auditor has access to. Make sure your personnel know what the auditor is working on and what he or she has access to. Sometimes it is more convenient to give auditors limited access and for them to pull the files they need. This is all right as long as they should have access to anything in the file. For example, access to the files of a specific contract they are reviewing is probably acceptable. General access to all contracts would not be acceptable.

9. Provide current, correct, and complete information to the auditors. However, do not volunteer information not requested. It is important that the information provided should relate to the audit objectives. If it does not appear to be related, discuss it with the auditors.

Audit Report Processing

1. Ascertain that facts as presented are correct. Once the report is issued, your concurrence with the facts
is assumed unless you have stated otherwise.

2. Discuss the report conclusions based on scope and significance (i.e., do the audit findings support the conclusions drawn from those findings). Again, once the report is issued, it is assumed that you concur with the conclusions unless you have specifically stated otherwise.

3. Remember that recommendations can be satisfied by alternate actions. If you believe that action other than that recommended can be taken to correct the problem and is better than the auditor's recommendation, suggest it as an alternative. All audit organizations will consider management action to a recommendation as responsive if they agree that your recommended alternative will correct the problem.

4. Review monetary findings very thoroughly. Understand the potential impact—your funding in the future may be reduced.

5. Make management comments responsive. They are frequently quoted in the final report. This applies to responses to both findings and recommendations. Remember that AFAA reports go to your major command. Coordination with the auditors in developing your comments can be very beneficial and save time for both of you. Most importantly, your comments must be specific.

6. Don’t concur with report findings and
recommendations unless you plan to take corrective action. Agreement just to get rid of the auditors does not solve the problem. All audit organizations followup. Any disagreements should be resolved before the final report is issued.

7. Provide your inputs in a timely manner. This will assist the auditors in completing and issuing the report. It will also reduce your workload—one less action item to work.

8. Understand the process for resolving nonconcurrences. If it appears that you must nonconcur with audit findings, recommendations, or both, discuss the ramifications with the auditor. Also, review AFR 175-4 which discusses the resolution process. It is important to leave personalities out of the discussion. Nonconcurrences must be objective because higher levels of management will eventually get involved in the process.
CHAPTER V
CONCLUSIONS

The current roles of the principal auditors of Air Force activities are pretty well defined. The GAO exercises oversight of all federal activities for the legislative branch. Their primary role is to provide coverage of broad issues affecting DoD and other executive departments and agencies. This coverage concentrates on whether the executive organizations are complying with laws and operating their programs or activities in an effective and efficient manner. The GAO has evolved from centralized audits of vouchers to providing comprehensive reviews of major program elements to the Congress. As the needs of Congress change, GAO must respond. With the ever increasing demands of Congress (particularly by individual members of Congress) the ability of GAO to respond will be challenged. This increased demand will likely result in requests for additional resources to provide the required information, or the GAO will have to try to find other relief.

The IG, DoD, is the top level internal audit organization in the Defense Department. Just as GAO responds to the needs of Congress, the IG, DoD, responds to the needs of the Secretary of Defense. The IG, DoD, is concerned primarily with the economy, efficiency, and
effectiveness of DoD programs and operations. They rely on the military service audit organizations to assist in this overall effort. As such, the IG, DoD, evaluates and reviews the work of all DoD activities relating to internal and contract audits. The role of the IG, DoD, is still evolving.

The AFAA performs the internal audit function for the Air Force. It responds to the needs of the Secretary of the Air Force and his managers. As such, the AFAA is an internal resource used to address issues of concern to Air Force management. It evaluates issues on an Air Force-wide basis, as well as individual installations.

The audit oversight of Air Force activities is here to stay. Air Force commanders and managers must recognize that audits should be utilized as a tool in the effective management of their operations. Maximum benefits, with the least detrimental impact on your operations, can be achieved if you are prepared for the audit and deal effectively with the auditors during the conduct of the audit preparation of the report. The suggested "dos" and "don'ts" in chapter IV should be of assistance in your relationship with the auditors.
ORGANIZATION CHARTS

United States General Accounting Office  A-1
Department of Defense Audit, Inspection, and Investigative Organizations  A-2
Office of the Inspector General, Department of Defense  A-3
Air Force Audit Agency  A-4
Source: AFR 11-8, 27 March 1986.
DoD Audit, Inspection, and Investigative Organizations

SECRETARY OF DEFENSE

MILITARY DEPARTMENTS

INSPECTOR GENERAL, DoD

Asst. Sec. (Compt.)

DEFENSE CONTRACT AUDIT AGENCY

OTHER DEFENSE AGENCIES

CRIMINAL INVESTIGATORS

Army Criminal Investigation Command

Naval Investigative Service

Air Force Office of Special Investigations

INTERNAL AUDITORS

Army Audit Agency

Naval Audit Service

Air Force Audit Agency

Army/Air Force Exchange Service

INSPECTORS

Army

Navy

Air Force

Marine Corps

TOTAL AUDIT, INSPECTION, AND INVESTIGATIVE PERSONNEL

22,078

* Defense agencies report directly to the Deputy Secretary of Defense or through an Under Secretary or Assistant Secretary.

ORGANIZATION AND FUNCTIONS OF THE OIG, DoD

Secretary of Defense

Director for Special Programs

- Operates the DoD Hotline for reporting fraud, waste, abuse, and mismanagement. Provides a Special Inquiry capability.

Deputy Inspector General

Program Planning, Review and Management

Serves as the principal assistant and advisor to the IG, DoD, on all matters related to program planning and management review.

Deputy Inspector General

Auditing

Performs internal audits throughout the DoD, including audits within the OSD, the OJCS, the Unified and Specified Commands, and the Defense Agencies. Conducts internal DoD audits involving more than one component. DoD-wide audits and audits requested by the Secretary of Defense or as the IG determines to be necessary. Operates through a headquarters element and audit field offices.

Inspections

Conducts inspections of DoD agencies worldwide to assess management efficiency, economy of operations and compliance with laws and directives, with particular emphasis on the prevention of fraud and waste. Operates through a headquarters element and inspection field offices.

Investigations

Directs the investigative arm of the OIG, DoD (the Defense Criminal Investigative Service), whose objective is to investigate major theft, fraud, and corruption in the procurement process. Operates through a headquarters element, field offices, and resident agencies.

Assistant Inspector General

Audit Policy

Maintains systems to achieve prompt, proper resolution of disputed audit findings and recommends corrective actions to management. These actions include those taken on DoD internal audits, GAO reports, and Defense Contract Audit Agency reports. Ensures that DoD's responses to GAO audits are of high quality.

Criminal

Reviews the operations of DoD internal and contract audit organizations and establishes internal and contract audit policy. Evaluates the effectiveness of audit organizations and their implementation of and adherence to auditing standards, policies, and procedures.

Investigations

Reviews the operations of DoD criminal investigative organizations and establishes their policy. Places special emphasis on policies and procedures that adversely affect criminal prosecutions or bring civil and administrative remedies. Evaluates the effectiveness of criminal investigative organizations and their implementation of and adherence to criminal investigative standards, policies, and procedures.

Source: Same as Appendix A-2, p. 36.
Source: Audit Agency Regulation 23-6, 28 November 1986.
AUDIT REPORTS ON AIR FORCE ACTIVITIES

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Case Study of the Air Force Small Intercontinental Ballistic Missile NSIAD-86-455-16 Jul 31, 1986

Case Study of the Air Force Space Based Surveillance System NSIAD-86-455-17 Jul 31, 1986

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Audit of Component Breakout Program for Aircraft System Command, ASD, AFSC 87-217 Aug 7, 1987

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