

Audit

Auditing Service in the Department of the Army

Headquarters
Department of the Army
Washington, DC
16 December 1991

Unclassified

REPORT DOCUMENTATION PAGE				Form Approved OMB No. 0704-0188	
Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing this collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports (0704-0188), 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302. Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number. PLEASE DO NOT RETURN YOUR FORM TO THE ABOVE ADDRESS.					
1. REPORT DATE (DD-MM-YYYY) 16-12-1997		2. REPORT TYPE		3. DATES COVERED (FROM - TO) xx-xx-1997 to xx-xx-1997	
4. TITLE AND SUBTITLE Auditing Service in the Department of the Army Unclassified				5a. CONTRACT NUMBER	
				5b. GRANT NUMBER	
				5c. PROGRAM ELEMENT NUMBER	
6. AUTHOR(S)				5d. PROJECT NUMBER	
				5e. TASK NUMBER	
				5f. WORK UNIT NUMBER	
7. PERFORMING ORGANIZATION NAME AND ADDRESS Headquarters Department of the Army Washington, DCxxxxx				8. PERFORMING ORGANIZATION REPORT NUMBER	
9. SPONSORING/MONITORING AGENCY NAME AND ADDRESS Headquarters Department of the Army Washington, DC				10. SPONSOR/MONITOR'S ACRONYM(S)	
				11. SPONSOR/MONITOR'S REPORT NUMBER(S)	
12. DISTRIBUTION/AVAILABILITY STATEMENT APUBLIC RELEASE					
13. SUPPLEMENTARY NOTES CATALOGERS: dates covered should be 1991 and date of report should be 1991					
14. ABSTRACT See report.					
15. SUBJECT TERMS					
16. SECURITY CLASSIFICATION OF:		17. LIMITATION OF ABSTRACT	18. NUMBER OF PAGES	19. NAME OF RESPONSIBLE PERSON	
		Public Release	13	http://www.usapa.army.mil/gils/epubs2.html, (blank) lfenster@dtic.mil	
a. REPORT Unclassified	b. ABSTRACT Unclassified	c. THIS PAGE Unclassified		19b. TELEPHONE NUMBER International Area Code Area Code Telephone Number 703767-9007 DSN 427-9007	
				Standard Form 298 (Rev. 8-98) Prescribed by ANSI Std Z39.18	

SUMMARY of CHANGE

AR 36-5

Auditing Service in the Department of the Army

This revision--

- o Adds the types of audits which are performed by the Army's auditors (para 6e).
- o Adds a paragraph on providing audit assistance to the U.S. Army Criminal Investigation Command (para 6f).
- o Adds AR 36-7, Professional Audit Standards to the section on internal audit standards and techniques. AR 36-7 was issued 20 June 1985 (para 7d).
- o Adds U.S. Army Criminal Investigation Command, DOD Inspector General and the General Accounting Office to the section on coordination of audit programs and schedules (para 8a).
- o Adds information on the U.S. Army Audit Agency's annual schedule of audits (para 9b).
- o Adds monetary benefits in the area of tentative audit findings and recommendations (para 10a).
- o Changes the time requirement for receipt of command replies from 20 working days to 30 calendar days (para 10a).
- o Changes the draft audit report format (para 10b).
- o Adds a statement on issuing draft reports without command comments (para 10b).
- o Changes requirement for date of exit conference from 10 days to 15 calendar days from the date of the draft report (para 10b).
- o Changes submission of additional command comments from 2 weeks to 15 calendar days after the exit conference (para 11b).
- o Adds a statement on issuing final report without comments (para 11b).
- o Adds guidance on processing time-sensitive findings (para 12).
- o Adds guidance on auditing Morale, Welfare and Recreation Activities (para 14).

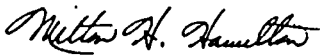
Audit

Auditing Service in the Department of the Army

By Order of the Secretary of the Army:

GORDON R. SULLIVAN
General, United States Army
Chief of Staff

Official:



MILTON H. HAMILTON
Administrative Assistant to the
Secretary of the Army

History. This UPDATE printing publishes a revision of this publication. Because the publication has been extensively revised, the changed portions have not been highlighted. This publication has been reorganized to make it compatible with the Army electronic publishing database. No content has been changed.

Summary. This regulation prescribes the

policies and procedures applicable to auditing service in the Department of the Army.

Applicability. This regulation applies to all Principal Officials of Headquarters Department of the Army, major commands and activities of the Active Army, Army National Guard, and U.S. Army Reserve.

Proponent and exception authority. Not applicable.

Army management control process. This regulation is subject to the requirements of AR 11-2, which contains internal control provisions but does not contain the checklist for conducting internal control reviews. The checklist is contained in DA Circular 11-86-1.

Supplementation. This regulation and establishment of command and local forms are prohibited without prior approval from HQDA (SAAG-PRP), 3101 Park Center Drive Alexandria, Virginia 22302-1596.

Interim changes. Interim changes to this regulation are not official unless they are authenticated by the Administrative Assistant to

the Secretary of the Army. Users will destroy interim changes on their expiration dates unless sooner superseded or rescinded.

Suggested Improvements. The proponent agency of this regulation is the Office of The Auditor General. Users are invited to send comments and other suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directly to HQDA (SAAG-PRP), 3101 Park Center Drive Alexandria, Virginia 22302-1596.

Distribution. Distribution of this publication is made in accordance with the requirements on DA Form 12-09-E, block 3307, intended for command levels C, D, and E for Active Army, Army National Guard, and U. S. Army Reserve.

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Glossary

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*This regulation supersedes AR 36-5, 1 July 1982.

RESERVED

1. Purpose

This regulation prescribes policies, procedures and responsibilities for internal audits in the Department of the Army.

2. References

Required and related publications are listed in Appendix A.

3. Explanation of abbreviations and terms

Abbreviations and special terms used in this regulation are explained in the glossary.

4. Responsibilities

a. The Auditor General is responsible to the Secretary of the Army for operational performance of the U.S. Army Audit Agency and is responsive to the Chief of Staff for the internal audit service in DA. The Auditor General heads the U.S. Army Audit Agency—the Army's centralized internal audit organization—and has audit responsibility for all elements of the DA. (See AR 10-2 and AR 10-5).

b. The Assistant Secretary of the Army (Financial Management) furnishes advice and assistance when requested by The Auditor General.

c. Heads of Army Secretariat and Staff agencies, major commands, and activities will:

(1) Make all accounts, books, records, documents, papers, facilities, equipment and other assets available for examination and observation by auditors, and make available knowledgeable personnel who can discuss the data. (This material includes letters, memorandums, endorsements, reports, memorandums for the record, contingency plans, and documents of any type, including automated records and systems which are available at the organization being audited or in storage. Written requests will not be required.)

(2) Release classified documents and records under the provisions of AR 380-5 for review by auditors having authorized security clearances.

(3) Assist auditors in determining the classification or protective markings to be given material developed during the course of the audit.

(4) Provide adequate space, facilities, communications, clerical and other assistance necessary to perform the audit. (This includes computer programming and time and other technical assistance necessary to audit computer-based systems and information.)

(5) Request audits or other available management services as needed.

(6) Give prompt attention to findings and recommendations presented in audit reports to ensure that timely and adequate actions are taken to correct deficiencies identified during audits.

(7) Develop and install systems, procedures and controls to ensure that operations are efficient and effective and to reduce the threat of irregularities and improprieties.

(8) Obtain The Auditor General's approval to contract for audit services.

d. Chiefs of Internal Review offices will:

(1) Serve as part of an Army Staff element, major command, installation or activity commander's management team and provide an internal audit capability within that activity.

(2) Provide assistance to commanders by making audits, special studies, analyses, audit followup reviews, and problem-oriented examinations.

(3) Perform audits in accordance with Government auditing standards and audit policies prescribed by The Auditor General.

5. The U.S. Army Audit Agency

a. The U.S. Army Audit Agency is a field operating agency under the Secretary of the Army, with a headquarters and field offices, headed by The Auditor General. The organization includes auditors stationed permanently at locations where The Auditor General of the Army has determined that permanent staffing is necessary because of the volume of audit or liaison work. (See AR 10-2)

b. The U.S. Army Audit Agency is independent and unrestricted

in its selection of audits to be performed, in the scope of audits to be undertaken, and in the selection of material to be reviewed or examined during planning, survey, and audit execution. The work of other audit and investigative agencies may be used, where appropriate, to minimize duplication.

6. Role and scope of Internal audit

a. The Army's internal audit program provides all levels of the Army with an independent and objective internal audit service. Internal audit consists of a variety of financial and performance audits tailored to the key goals and objectives of the Army. Auditors may provide other services such as performing studies, analyses, compilation reviews or other types of management services deemed appropriate by The Auditor General. As a minimum, however, auditors performing these other management services must possess adequate professional proficiency and exercise due professional care. Internal audits do not relieve management of its assigned responsibilities, replace established lines of operating authority and responsibility, or eliminate the need for continuing organizational and functional supervision and good internal controls.

b. Internal audit is unlimited, extending to all Army organizations and operations, including Army National Guard and Army Reserve activities, and to all aspects of management and management controls.

c. Internal audit covers all programs, functions, transactions, records, and documents, including civil works.

d. Internal audits, internal reviews, and Inspector General inspections are complementary in nature. Although internal audits may have the same basic purpose as Inspector General inspections defined in AR 20-1, or internal reviews as defined in AR 11-7, major differences are in the concept, scope, depth, and emphasis, and to a lesser degree, subjects covered.

e. Internal audits are designed to assist Army managers by evaluating a variety of financial and performance subjects.

(1) Financial audits include financial statement and financial related audits. Financial statement audits determine whether the financial statements of an audited entity present fairly the financial position, results of operations, and cash flows or changes in financial position in accordance with generally accepted accounting principles, and whether the entity has complied with laws and regulations for those transactions and events that may have a material effect on the financial statements. Examples include:

(a) Segments of financial statements.

(b) Financial information such as statement of revenue and expenses, statement of cash receipts and disbursements, and statement of fixed assets.

(c) Reports and schedules on financial matters such as expenditures for specific programs or services, budget requests, and variances between estimated and actual financial performance.

(d) Contracts.

(e) Grants.

(f) Internal control systems and structure over accounting, financial reporting, and transaction processing.

(g) Computer-based systems.

(h) Financial systems such as payroll systems.

(i) Fraud.

(2) Performance audits include economy and efficiency and program audits.

(a) Economy and efficiency audits include determining—

1. Whether the entity is acquiring, protecting, and using its resources (such as personnel, property, and facilities) economically and efficiently.

2. The causes of inefficiencies or uneconomical practices.

3. Whether the entity has complied with laws and regulations concerning matters of economy and efficiency.

(b) Program audits include determining—

1. the extent to which the desired results or benefits established by the legislature or other authorizing body are being achieved.

2. The effectiveness of organizations, programs, activities, or functions.

3. Whether the entity has complied with laws and regulations applicable to the program.

(3) Economy and efficiency audits may, for example, consider whether the entity:

- (a) Is following sound procurement practices.
- (b) Is acquiring the appropriate type, quality, and amount of resources when needed at the lowest cost.
- (c) Is properly protecting and maintaining its resources.
- (d) Is avoiding duplication of effort by employees and doing work that serves little or no purpose.
- (e) Is avoiding idleness and overstaffing.
- (f) Is using efficient operating procedures.
- (g) Is using the minimum amount of resources (staff, equipment, and facilities) in producing or delivering the appropriate quantity and quality of goods or services in a timely manner.
- (h) Is complying with requirements of laws and regulations that could significantly affect the acquisition, protection, and use of the entity's resources.

(i) Has an adequate system for measuring and reporting performance on economy and efficiency.

(4) Program audits may, for example:

- (a) Assess whether the objectives of a proposed, new, or ongoing program are proper, suitable, or relevant.
- (b) Determine the extent to which a program achieves desired results.

(c) Assess the effectiveness of the program and/or individual program components.

(d) Identify factors inhibiting satisfactory performance.

(e) Determine whether management has considered alternatives for carrying out the program that might yield desired results more effectively or at a lower cost.

(f) Determine whether the program duplicates, overlaps, conflicts or complements other related programs.

(g) Identify ways of making programs work better.

(h) Assess compliance with laws and regulations applicable to the program.

(i) Assess the adequacy of management's system for measuring and reporting effectiveness.

f. Audit assistance may be provided to the U.S. Army Criminal Investigation Command upon request when such expertise is required to aid in the investigation of suspected criminal activities.

g. The auditor makes recommendations, but does not have the direct authority to make changes or to order that changes be made in the procedures of the audited activities. Those types of changes are the responsibility of management.

7. Internal audit standards and techniques

Internal audits will be conducted in accordance with generally accepted government auditing standards as set forth in the following:

- a. "Government Auditing Standards" prescribed by the Comptroller General of the United States.
- b. Office of Management and Budget Circular Number A-73.
- c. DOD Directive 7600.2 and DOD 7600.7-M.
- d. AR 36-7.

8. Audit coordination

a. The U.S. Army Audit Agency will maintain liaison and appropriately coordinate its audit program and schedules with representatives of the Army Inspector General Agency, Army Internal Review, the U.S. Army Criminal Investigation Command, the Office of the DOD Inspector General, and the General Accounting Office.

b. Appropriate command inspection and audit information will be coordinated and exchanged between the U.S. Army Audit Agency and major commands. Those portions of Inspector General reports that pertain to matters of interest to the auditors may be reviewed at the Inspector General office of record. Release of reports to the auditors may have to be coordinated with the Records Release Office of the U.S. Army Inspector General Agency as required by AR 20-1.

c. Arrangements will be made between the audit organizations of

the military departments for the performance of audits or portions of audits for one another wherever economy or efficiency might result. Factors to be considered include the geographical location of audit offices, nature and type of audit work required, and availability of qualified personnel.

9. Scheduling of U.S. Army Audit Agency internal audits

a. U.S. Army Audit Agency internal audits of military commands, installations, or activities will be scheduled on a periodic basis as determined by The Auditor General. Audits of major organizations, programs, activities, and functions involved with control or expenditure of significant resources will be done more frequently than routine or lower priority audits.

b. More frequent audits may be performed upon request by the Army Secretariat, DA Staff, major commanders or field commanders; or at the discretion of The Auditor General. The annual schedule of audits is developed by the U.S. Army Audit Agency after giving careful consideration to various suggestions for audit from the Army Secretariat, DA Staff, and major commanders. The annual schedule of audits is a firm plan, but it allows enough flexibility to add or delete audits as the priorities of the Army change. The Auditor General is the authority for determining the need and timing of audits.

c. Requests for normal or limited scope audits from the Army Secretariat, DA Staff, and major commanders or field commanders will be addressed to The Auditor General.

10. Responding to audit reports prepared by the U.S. Army Audit Agency

a. *Tentative audit findings and recommendations.*

(1) Tentative findings, recommendations, and potential monetary benefits developed by the U.S. Army Audit Agency will be furnished to the head of the audited activity as soon as possible so that all disputed matters may be resolved and corrective action can be promptly initiated. Replies to tentative findings, recommendations and potential monetary benefits will be in the format specified in AR 36-2 and must be received by the auditors within 30 calendar days after transmittal of the tentative findings to the audited activity.

(2) Documents transmitting tentative findings and recommendations will specifically ask the audited activity to confirm the classification and protective markings or state that none are needed. Tentative findings and recommendations are draft documents that do not necessarily represent the official position of the Department of the Army. Therefore, they will not be released outside the Army for any reason without the approval of The Auditor General, the Chief of Public Affairs or the Office of Legislative Liaison as appropriate.

(3) The reply to tentative findings, recommendations, and potential monetary benefits will specifically state whether the audited activity concurs or nonconcurs. If the audited activity concurs, specific corrective actions taken or planned along with the actual completion or target dates will be clearly stated. Completion or target dates are also required when the audited activity proposes alternative actions to the recommendations made by the auditors. The audited activity will comment on any changes needed to present matters more clearly or in a better perspective. If the audited activity nonconcurs with findings, recommendations or potential monetary benefits, the reasons will be stated together with specific comments on any disagreements with the reported facts or conclusions.

(4) If the audited activity subsequently changes its position from an agreement to a disagreement before the final report is issued, the reply will be submitted again to the auditors stating the reasons for the changes in position and the circumstances surrounding it.

b. *Draft audit reports.*

(1) Upon completion of an audit, a draft report will be prepared that will normally include:

(a) A "Summary of the Audit" which contains sections—

(1) What We Audited.

(2) Observations.

(3) Objectives, Conclusions, and Command Responses.

(b) An "Introduction" (Part 1) that normally includes sections—

(1) Audit Scope and Methodology.

(2) Responsibilities and Resources.

(c) "Findings, Recommendations, and Comments" (Part 2) that set forth what the auditors found and the audited activities position on each finding and recommendation and on the potential monetary benefits.

(2) Multiple finding audit reports normally will be furnished to the commander or head of the audited activity after the last tentative finding and recommendation(s) has been staffed. One finding draft reports will normally be staffed as one document. Thirty calendar days are programmed for commanders to reply to tentative findings and recommendations. If replies are not received within 30 calendar days after the last tentative finding and recommendation(s) was staffed, the draft report may be issued without command comments. Exit conferences will be held within about 15 calendar days from the date of the draft report.

c. *Final audit reports.* Final reports on audits will vary in content depending upon the objectives of the audit and the emphasis involved in the performance of the audit. For example, reports on audits performed with an emphasis on detecting fraud would address different issues than a report on an audit of the same activity with an emphasis on financial statement accuracy. To the extent practicable, the final audit report will include a statement of corrective action taken or to be taken on each of the recommendations along with the actual or target completion dates. Normally, any difference of opinion between the audited activity and the U.S. Army Audit Agency will be resolved during the course of the audit. Where an agreement cannot be reached, the final report will include comments on the areas of disagreement. The differences of opinion will be resolved through the procedures prescribed in AR 36-2.

11. Exit conferences

If possible, the commander or head of the audited activity should attend the exit conference. If attendance is not possible, a high ranking designated representative of the commander or head of the audited activity should attend the conference.

a. During the conference the following should be discussed:

(1) The auditors' overall observations and conclusions. If requested, the auditor should be prepared to discuss every finding and recommendation in the report.

(2) Any matters that need to be resolved to achieve mutual understanding and identify any differences of opinion.

(3) Corrective actions taken or planned along with the actual or target completion dates, if the actions were not previously made known to the auditors.

b. Commands may submit additional comments within 15 calendar days after the exit conference. The auditors will consider command comments received within this period for inclusion in the final report. The final report may be issued without command comments any time after 15 calendar days from the exit conference.

12. Time-sensitive findings

a. Time-sensitive findings address potentially adverse significant and sensitive situations where specific corrective actions must be taken immediately or before a specified imminent date, but before the normal reporting and resolution process can be completed. See AR 36-2 for procedures on processing time-sensitive reports.

b. If the audited activity agrees with the recommendations, corrective actions will be initiated promptly. If the audited activity does not agree with the recommendations, the U.S. Army Audit Agency will evaluate the command position and where appropriate, elevate any undecided issues. Depending on the issues and command(s) involved, the issue may be elevated to the major command, DA Staff or Secretariat level for decision and action.

(1) Under normal circumstances, commanders will be allowed 30 calendar days to respond to tentative findings and recommendations. If a time-sensitive finding is submitted, commanders will respond to the auditors within 5 working days. Auditors will only issue

time-sensitive findings under unusual circumstances where significant and time-sensitive issues are involved. For purposes of this regulation, significant and time-sensitive issues are defined as:

(a) Expenditures of more than \$1 million for which imminent action is about to transpire and the auditors consider the expenditures to be wasteful or unnecessary.

(b) Actions that are about to occur in the near future and that in the auditors' opinion will seriously impair combat readiness or the accomplishment of a major program or mission.

(c) "Serious incidents", per AR 190-40, involving abuse, illegal activity, or statutory violations that in the auditors' opinion require immediate action.

(d) Issues with political sensitivity or media interest that in the auditors' opinion could cause embarrassment to the Army and the issues require immediate attention.

(e) Situations having an adverse effect on health, safety or security that require immediate corrective action in the auditors' opinion.

(2) Under unique circumstances, commanders or managers may proceed with the activities that were questioned in time-sensitive findings. Although such preemptive action is highly discouraged, commanders or managers may proceed only if they deem that immediately proceeding with such activities is absolutely essential to the operations of the organization and in the best interest of the Army.

(3) Before proceeding with such time-sensitive activities, however, written notice must be received by The Auditor General at least 5 working days before commanders or managers plan on proceeding with the questioned activity. This will allow The Auditor General the opportunity, where warranted, to raise the unresolved issue to the Under Secretary or the Vice Chief of Staff for immediate adjudication.

13. Action copies of U.S. Army Audit Agency audit reports

The action copy of a report of audit for a military command, installation, or activity will be furnished to the appropriate major command, program executive office or DA office. The reply will be prepared in accordance with AR 36-2 and forwarded to reach HQDA (SAIG-PA), WASH DC 20310-1734, within 60 days from the date of the audit report. Audited activities should maintain a control system to ensure that corrective actions are taken on those recommendations with which there was total agreement. Audit reports will not be released outside the Army until 60 days after the date of the report, subject to the requirements of AR 25-55.

14. Audits of nonappropriated fund instrumentalities

a. Audits will be accomplished in accordance with policy guidance prescribed in DOD Instruction 7600.6. Joint U.S. Army Audit Agency and Internal Review functional audits will be made to the extent resources permit. Responsibilities for performing audits of individual nonappropriated fund instrumentalities are set forth in table 1.

b. Army auditors will not be used to provide direct audit support for private organizations. These include Federally sanctioned, affiliated and independent private organizations. If there are clear indications of fraud or other improprieties, a criminal investigation may be requested by the commander. If audit assistance is required to complement the criminal investigation, Army auditors may be used.

15. Relief from accountability

An audit report issued by the U.S. Army Audit Agency will not be construed to relieve an accountable or responsible officer of pecuniary liability. Similarly, audit reports do not govern disposition of records or provide relief from accountability.

Table 1
Audit responsibilities for morale, welfare, and recreation activities at Army installations

Activity	Organization responsible for review or audit
Armed Forces Recreation Center—Europe	Contract/IR
Army and Air Force Civilian Welfare Fund	Army/Air Force
Army and Air Force Exchange/Motion Picture Service	Army/Air Force Exchange System
U.S. Army Morale, Welfare and Recreation Fund	Contract/AAA
U.S. Army Banking and Investment Fund	Contract/AAA
U.S. Army Nonappropriated Fund Employees Retirement Plan Trust	Contract/AAA
U.S. Army Central Insurance Fund	Contract/AAA
U.S. Army Medical Life Fund	Contract/AAA
U.S. Army Recreation Machine Trust Fund	Contract/AAA
Installation Morale, Welfare and Recreation Funds	Contract/AAA
Army and Air Force Civilian Welfare Funds	Contract/Functional ¹
Chaplain Funds	Disinterested Officer
Army and Air Force Post Restaurant Funds	Contract/Functional
Hotel Thayer—West Point	Contract
Association of American Rod and Gun Club, Europe	Contract/Functional
Red Cross	Contract/AAA
Stars and Stripes—Europe/Pacific	Contract/IR
School Support Fund—Fort Benning	Disinterested Officer/IR
Omar Bradley Foundation—Carlisle Barracks	Disinterested Officer/IR
Military History Fund—Carlisle Barracks	Disinterested Officer/IR
Inmate Welfare Fund—Ft. Leavenworth	Disinterested Officer/IR
Draper Combat Leadership Fund—Fort Knox	Disinterested Officer/IR
Pentagon Officers Athletic Center	Contract/IR
Hale Koa Hotel	Contract/IR
Dragon Hill Lodge	Contract/IR
U.S. Army Service Center for the Armed Forces—Supplemental Mission Fund	IR
Army Athletic Association—West Point	IR
Cadet Activity Fund—West Point	IR
Cadet Chapel Fund—West Point	IR
Cadet Fund—West Point	IR
Cadet Mess Fund—West Point	IR
Cadet Payroll Zero Balance Account West Point	IR
Cadet Bookstore—West Point	IR
Cadet Awards Lecture Series—West Point	IR
Elementary School Fund—West Point	IR
Library Fund—West Point	IR
Elizabeth Phillips Irwin Carillon Account—West Point	IR
Cadet Chapel Organ Account—West Point	IR
Bookstore Panama	IR
DA Central Hospital Fund	IR
DA Welfare Fund	IR
Armed Forces Entrance and Examination Station Vending Machine Funds	IR
Army Materiel Command Commanding General's Mess	IR
U.S. Army Correctional Supplemental Mission Fund—Fort Riley	IR
Disciplinary Barracks Fund—Fort Leavenworth	Disinterested Officer/IR
Religious Resource Center—U.S. Army, Europe	IR
Vehicle Registration Fund—Europe	IR
North Atlantic Girl Scout Fund—Europe	IR
Transatlantic Boy Scout Fund—Europe	IR
Commanding General's Mess—Pentagon	IR
Central Hospital Funds	IR
Kilauea Armed Forces Recreation Center Quarters Fund	Disinterested Officer/IR
Patient's Trust Funds	Disinterested Officer/IR
Prisoner's Personal Deposit Funds	Disinterested Officer/IR
Donor Deposit Funds	Disinterested Officer
Private Organizations ²	AAA/IR

Notes:

¹ Functional refers to Multilocation Audits conducted by U.S. Army Audit Agency and Internal Review.

² Private Organizations include such activities as labor unions, veterans organizations, girl and boy scouts, wives clubs, thrift shops, Army Emergency Relief, and museums. These private organizations should not normally be audited by Army auditors paid with appropriated funds. However, HQDA, major commands, or installation commanders may authorize such support for official inquiries into operations of private organizations on Army installations to protect the interests of the United States. When there are clear indications of fraud, misappropriation of funds or other assets, the commander will request a criminal investigation as appropriate. Auditors may be used if necessary to assist in these investigations. Such audits may be made by either U.S. Army Audit Agency or Internal Review.

Appendix A References

Section I Required Publications

AR 20-1

Inspector General Activities and Procedures. (Cited in paras 6 and 8.)

AR 36-2

Audit Reports and Follow Up. (Cited in paras 10, 12 and 13.)

AR 36-7

Professional Audit Standards. (Cited in para 7.)

AR 380-5

Department of the Army Information Security Program. (Cited in para 4.)

Section II Related Publications

AR 10-2

U.S. Army Audit Agency

AR 10-5

Department of the Army

AR 11-7

Internal Review

AR 25-55

The Department of the Army Freedom of Information Act Program

AR 335-15

Management Information Control System

DOD Directive 1330.9

Armed Service Exchange Regulations

DOD Directive 7600.2

Audit Policies

DOD Instruction 7600.6

Audit of Nonappropriated Funds and Related Activities

DOD 7600.7-M

Internal Audit Manual

OMB Circular A-73

Audit of Federal Operations and Programs

Government Auditing Standards

By the Comptroller General of the United States

Section III Prescribed Forms

This section contains no entries.

Section IV Referenced Forms

This section contains no entries.

Glossary

Section 1 Abbreviations

AAA

U.S. Army Audit Agency

AR

Army regulation

DA

Department of the Army

DOD

Department of Defense

HQDA (SAAG-PRP)

Headquarters, Department of the Army, Secretary of the Army Auditor General-Policy and Programs Division

HQDA (SAIG-PA)

Headquarters, Department of the Army, Secretary of the Army Inspector General-Operations, Plans and Analysis

IR

Army Internal Review

OMB

Office of Management and Budget

U.S.

United States

WASH DC

Washington, District of Columbia

Section II Terms

This section contains no entries.

Section III Special Abbreviations and Terms

This section contains no entries.

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