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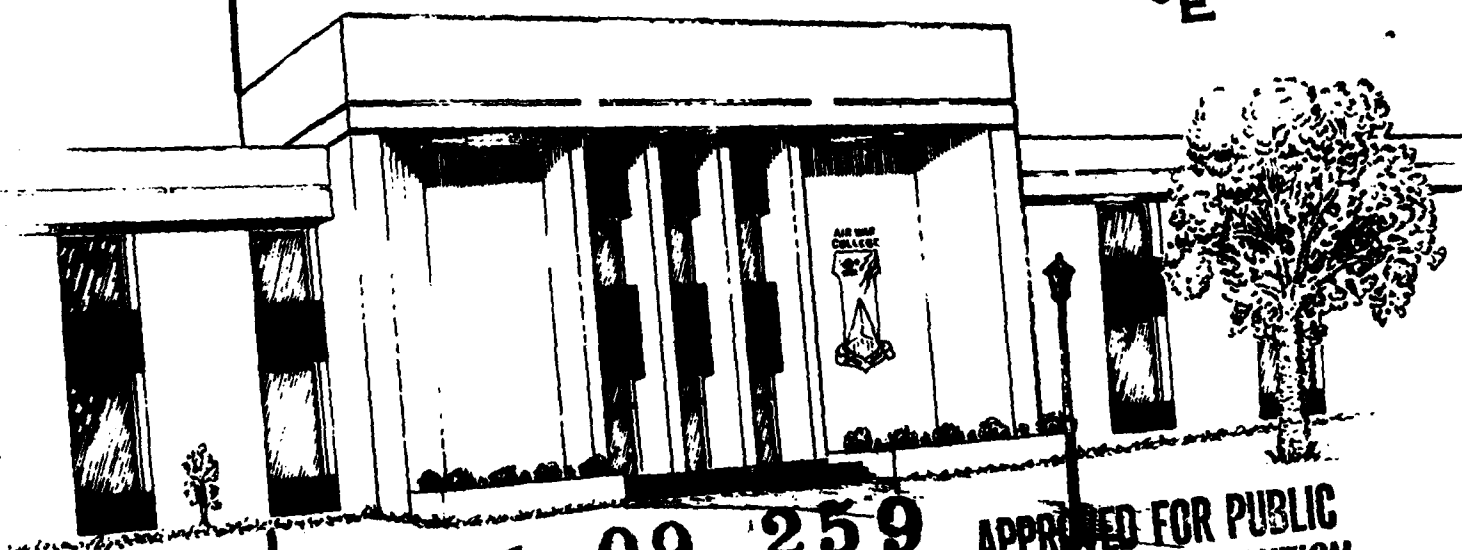
OVERSIGHT OF THE AIR FORCE--WHAT IS THE AUDIT
COMPONENT AND HOW CAN AIR FORCE MANAGERS DEAL WITH IT
EFFECTIVELY?

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UNITED STATES AIR FORCE
MAXWELL AIR FORCE BASE, ALABAMA

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

by

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A RESEARCH REPORT SUBMITTED TO THE FACULTY
IN
FULFILLMENT OF THE RESEARCH
REQUIREMENT

Research Advisor: Colonel F. Edward Ward, Jr.

MAXWELL AIR FORCE BASE, ALABAMA

May 1988

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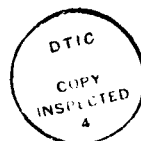
AIR WAR COLLEGE RESEARCH REPORT ABSTRACT

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

AUTHOR: Jimmy L. Bowden, GM-14, USAF

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.

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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.

TABLE OF CONTENTS

CHAPTER	PAGE
DISCLAIMER.....	ii
ABSTRACT.....	iii
BIOGRAPHICAL SKETCH.....	iv
I INTRODUCTION.....	1
II OVERSIGHT OF AIR FORCE OPERATIONS.....	3
Audits, Inspections, and Investigations.....	5
Authority, Mission, and Responsibilities.....	9
III OPERATIONS OF THE AUDIT ORGANIZATIONS.....	13
Audit Emphasis.....	13
Reporting Audit Results.....	18
Coordination.....	21
Independence and Followup.....	22
IV DEALING EFFECTIVELY WITH AUDIT.....	24
Increase Your Audit Knowledge.....	25
Get Actively Involved.....	26
During the Audit.....	27
Audit Report Processing.....	29
V CONCLUSIONS.....	32
APPENDIX A: Organization Charts.....	34
APPENDIX B: Audit Reports on Air Force Activities.....	39
BIBLIOGRAPHY.....	50

OVERSIGHT OF THE AIR FORCE--WHAT IS THE AUDIT
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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 on 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.

On the executive side, the list is even longer. Consider the following examples--Office of Management and Budget, DoD Inspector General, Defense Contract Audit Agency, Air Force Plant Representatives Offices, Defense Contract Administration Services of the Defense Logistics Agency, Air Force Inspection and Safety Center, Air Force Office of Special Investigations, Army and Air Force Exchange Services Audit Division, and Air Force Audit

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.

(26:7)

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. (26:8)

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-1. 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 AFSA, 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:

<u>DoD Category</u>	<u>Percent of Resources</u>
Supply	15.4
Contracting/Procurement	11.7
Information/Technology	11.2
Comptroller	9.4
Maintenance	7.6
System Acquisition/RDTE	6.8
Forces Management	6.1
Civil Engineering	5.7
Personnel Management	4.5
Nonappropriated Funds	3.7
Miscellaneous	17.9
	100 (27:B-1)

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 weapons 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 AFSA and IG, DoD, to coordinate audit plans to avoid duplication; and quarterly meetings are held between AFSA and Air Force Inspection and Safety Center personnel to minimize overlap between audit and inspection. (9:13-3) Further, the AFSA 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 AFSA 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 activities 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 AFSA 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 AFSA should follow regulatory guidance and be handled in a timely manner.

GET ACTIVELY INVOLVED

1. Request AFSA 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 AFSA 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.

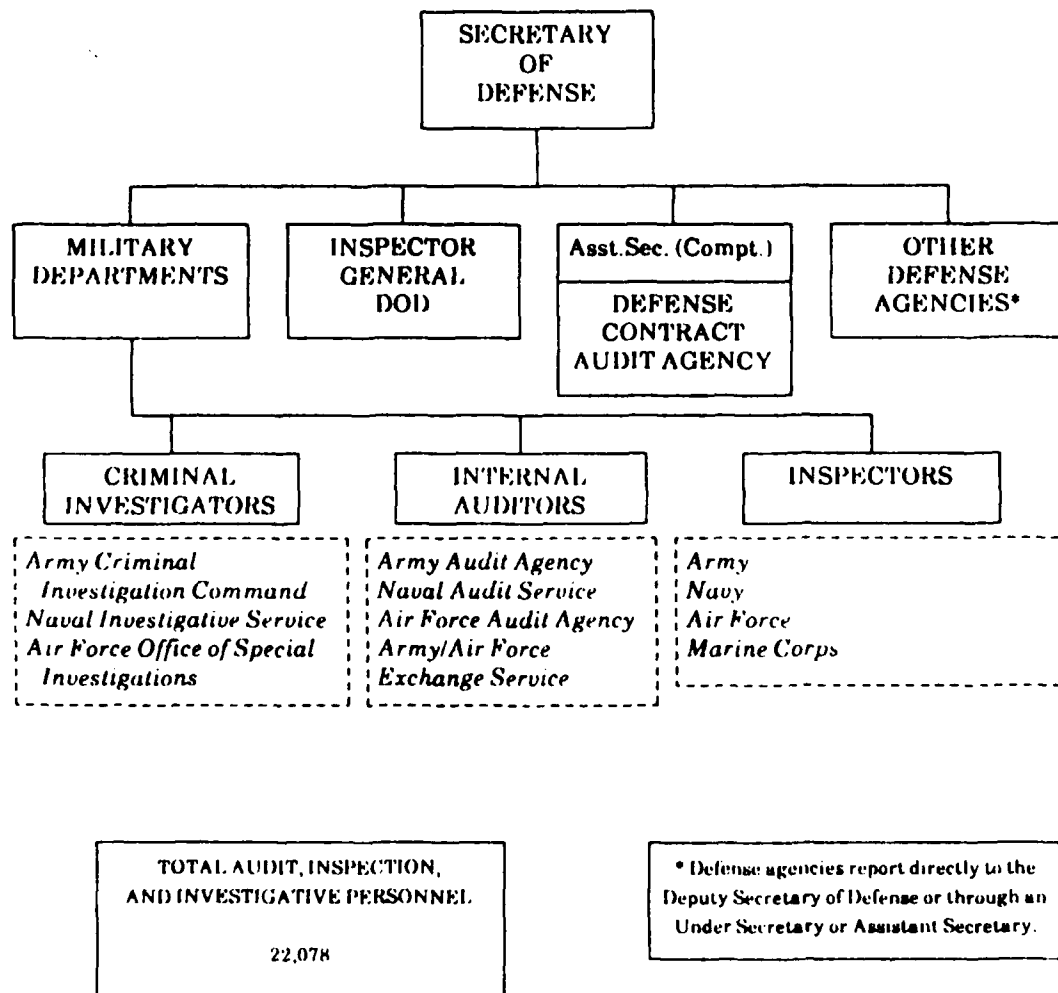
The AFAA performs the internal audit function for the Air Force. It responds to the needs of the Secretary of the Air Force and his managers. As such, the AFAA is an internal resource used to address issues of concern to Air Force management. It evaluates issues on an Air Force-wide basis, as well as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

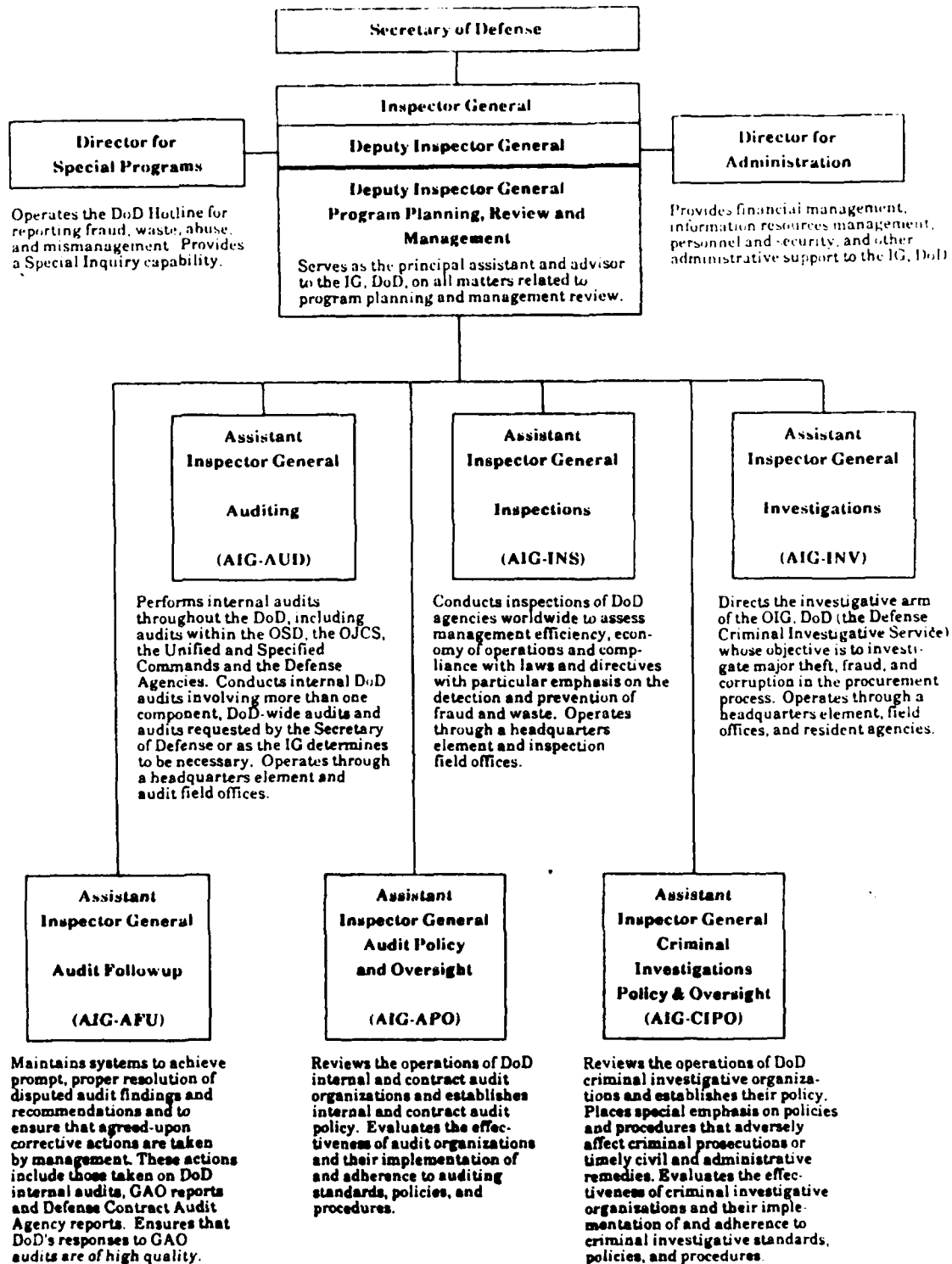
United States General Accounting Office	A-1
Department of Defense Audit, Inspection, and Investigative Organizations	A-2
Office of the Inspector General, Department of Defense	A-3
Air Force Audit Agency	A-4

**DoD Audit, Inspection,
and Investigative Organizations**

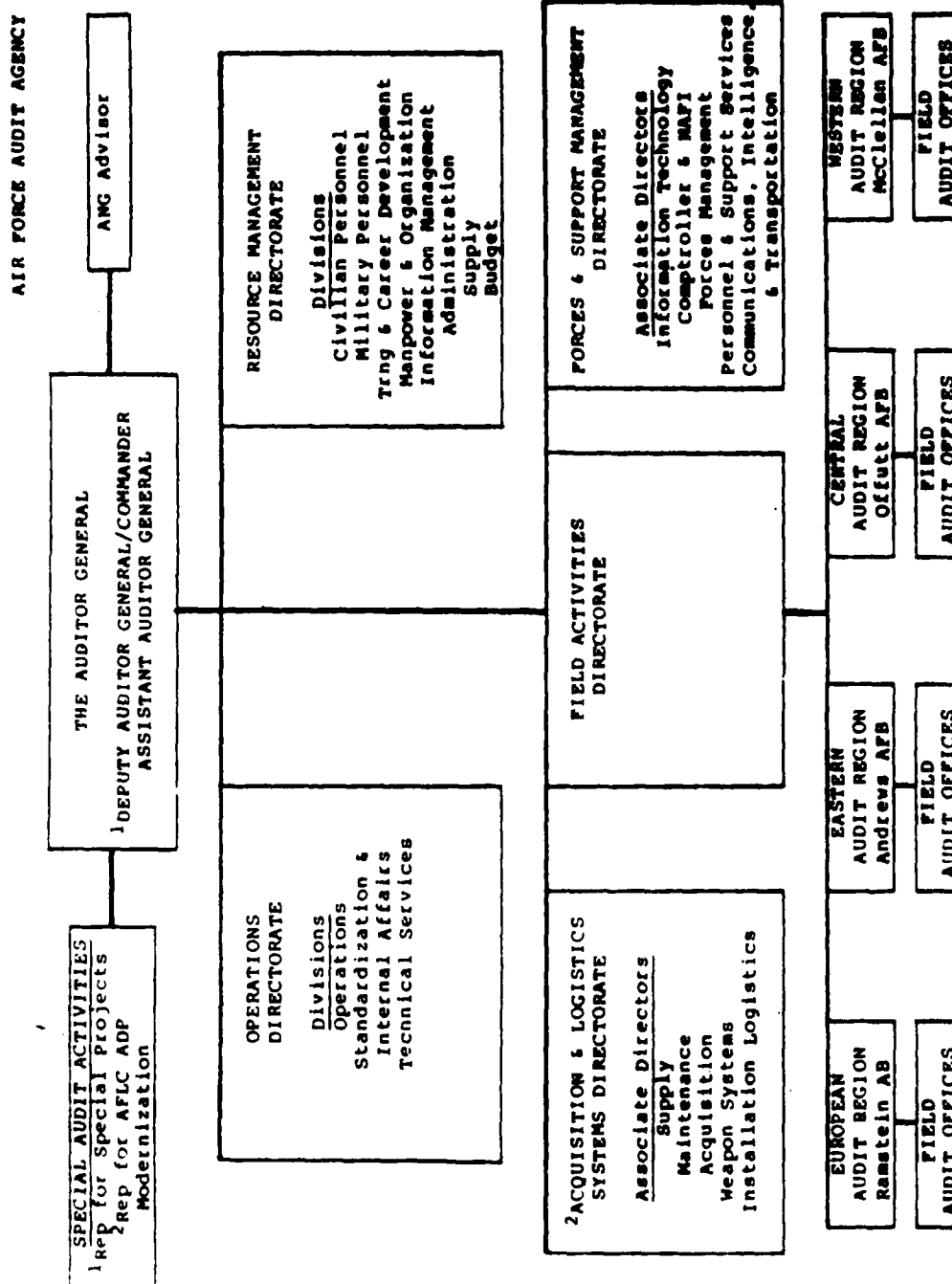


Source: IG, DoD Semiannual Report to the Congress, April 1, 1987 to September 30, 1987.

ORGANIZATION AND FUNCTIONS OF THE OIG, DoD



Source: Same as Appendix A-2, p. 36.



Source: Audit Agency Regulation 23-6, 28 November 1986.

AUDIT REPORTS ON AIR FORCE ACTIVITIES

Fiscal Year 1986 General Accounting Office Reports	B-1
Fiscal Year 1987 Inspector General, Department of Defense	B-2
Fiscal Year 1987 Air Force Audit Agency Reports of Audit	B-3

FISCAL YEAR 1986 GENERAL ACCOUNTING OFFICE REPORTS

<u>Report Title</u>	<u>Number</u>	<u>Date</u>
Incident at Clear Air Force Station, Alaska	NSIAD-86-9	Nov 7, 1985
Air Force Use of Training Areas in Texas and New Mexico	NSIAD-86-4	Nov 8, 1985
Status of Cleanup at the Former Hamilton Air Force Base, CA	NSIAD-86-23BR	Dec 8, 1985
Status of Air Force's Installation Restoration Program	NSIAD-86-28BR	Dec 17, 1985
Air Force Needs to Change Process for Funding Some Activities	NSIAD-86-24	Jan 14, 1986
Cooperative Agreement Between the U.S. and Fed Republic of Germany	NSIAD-86-32FS	Jan 14, 1986
Information on Blytheville AFB, AR	NSIAD-86-19BR	Jan 16, 1986
Status of AMRAAM Certification	NSIAD-86-66BR	Feb 18, 1986
An Assessment of the Air Force's F-16 Aircraft Multiyear Contract	NSIAD-86-38	Feb 20, 1986
Responsiveness of the Civil Reserve Air Fleet Can be Improved	NSIAD-86-47	Mar 24, 1986
AMRAAM Legal Views and Program Status	NSIAD-86-88BR	Mar 28, 1986
Review of Selected Air Force Hazardous Waste Reports	NSIAD-86-68BR	Mar 31, 1986
C-130 and Alternative Operational Support Aircraft	NSIAD-86-86	Mar 31, 1986
Analysis of Air Force Decision to Replace CT-39 Aircraft	NSIAD-86-92BR	Apr 1, 1986
Air Force Efforts to Collect Debts from Former Members	AFMD-86-48BR	Apr 30, 1986
Opportunities for Savings in Transfer of C-5 and C-141 Aircraft	NSIAD-86-91	May 1, 1986

Air Force Logistics Modernization Prog Should Comply With Brooks Act	IMTEC-86-15	May 15, 1986
Development and Production Issues Concerning the T-46A Aircraft	NSIAD-86-126BR	May 20, 1986
Procurement of Piston Rings for the F-16 Aircraft	NSIAD-86-127BR	May 28, 1986
Improvements Needed in Managing Items Critical to Combat Capability	NSIAD-86-100	Jun 5, 1986
Project 12,000 at the San Antonio Air Logistics Center	NSIAD-86-119BR	Jun 25, 1986
Air Force Cost Estimates for Scope Exchange Telephone Systems	IMTEC-86-22FS	Jul 3, 1986
AMRAAM Certification Issues	NSIAD-86-124BR	Jul 9, 1986
Air National Guard's Need for C-21A Aircraft	NSIAD-86-160	Jul 9, 1986
Air Force Air Defense Fighter Competition	NSIAD-86-170BR	Jul 22, 1986
Case Study of the Air Force Adv Air-to-Surface Missile Program	NSIAD-86-45S-11	Jul 31, 1986
Case Study of the Air Force Adv Warning System	NSIAD-86-45S-14	Jul 31, 1986
Case Study of the MILSTAR Satellite Communications Ssystem	NSIAD-86-45S-15	Jul 31, 1986
Case Study of the Air Force Small Intercontinental Ballistic Missile	NSIAD-86-45S-16	Jul 31, 1986
Case Study of the Air Force Space Based Surveillance System	NSIAD-86-45S-17	Jul 31, 1986
Buying Spares Too Early Increases Air Force Costs and Budget Outlays	NSIAD-86-149	Aug 1, 1986
Improved Aircraft Identification Capabilities: A Critical Need	NSIAD-86-181	Aug 11, 1986
Efforts to Increase Obligations Caused Questionable Practices	NSIAD-86-165BR	Aug 12, 1986

Improper Air Force Disposal and Reuse of F100 Engine Blades	NSIAD-86-182BR	Aug 15, 1986
Case Study of the Air Force Adv Tactical Fighter Program	NSIAD-86-459-12	Aug 25, 1986
Case Study of the Air Force Adv Fighter Engine Program	NSIAD-86-459-13	Aug 25, 1986
Status, Survivable Basing Issues, and Need to Reestablish a National Consensus	NSIAD-86-200	Sep 19, 1986
TAC and SAC Flying Hour Programs	NSIAD-86-192BR	Sep 30, 1986

FISCAL YEAR 1987 INSPECTOR GENERAL,
DEPARTMENT OF DEFENSE REPORTS

<u>Report Title</u>	<u>Number</u>	<u>Date</u>
Audit of the AGM-130, Air-to-Ground Missile Program	87-006	Oct 10, 1986
Audit of Pricing of Contract F34601-83-C-0540 at Boeing Military Airplane Co	87-030	Oct 30, 1986
Audit of the Air Force Integrated Electronic Warfare System as Part of the Audit of the Effectiveness of DSARC III	87-033	Oct 31, 1986
Audit of the Imaging Infrared Maverick Missile Sys Prog as Part of the Audit of the Effectiveness of DSARC FY86 (Classified)	87-034	Oct 31, 1986
Audit of Pricing of Contract F09603-79-C-3693, Including Mod P00002 and P00005, at Varian Associates, Image Tube Div	87-038	Nov 5, 1986
Audit of the F-100 Aircraft Engine Spare Parts	87-069	Jan 16, 1987
Audit of Acquisition of the MILSTAR Satellite (Classified)	87-090	Feb 27, 1987
Quick-Action Report on Procurement of Spares and Repair Parts for the C-5B	87-093	Feb 26, 1987
Audit of Pricing of Order RJ04 of BOA F04606-81-G-0018 at Itek Corp, Applied Technology Division	87-111	Apr 6, 1987
Audit of Pricing of Order RJ09 of BOA F04606-81-G-0018 at Itek Corp, Applied Technology Division	87-112	Apr 6, 1987
Audit of Pricing of Order RJ03 of BOA F04606-82-G-0025 at Itek Corp, Applied Technology Division	87-116	Apr 6, 1987
Audit of Pricing of Contract F41608-82-C-1217 at Rosemount Inc	87-117	Apr 7, 1987
Audit of Pricing of Order RJ10 of BOA F04606-82-G-0025 at Itek Corp, Applied Technology Division	87-118	Apr 7, 1987

Audit of Pricing of Order RJ02 of BOA F04606-82-G-0025 at Itek Corp, Applied Technology Division	87-119	Apr 7, 1987
Audit of Pricing of Contract F09603-81- C-3487 at Varian Associates, Microwave Tube Division	87-120	Apr 7, 1987
Audit of Pricing of Order RJ01 of BOA F04606-82-G-0025 at Itek Corp, Applied Technology Division	87-121	Apr 6, 1987
Audit of Pricing of Contract F41608-82- C-1020 at Varian Associates, Microwave Tube Division	87-129	Apr 20, 1987
Survey of Procurement of Payload Assist Module, Delta Class Upper State	87-134	Apr 29, 1987
Audit of Pricing Delivery Order RJ78 to Contract F04606-82-G-0007, Hughes Air- craft Co, Industrial Products Division	87-154	May 21, 1987
Audit of Pricing of Contract F41608-83- G-0038, Delivery Order SM01, Swedlow Inc	87-168	Jun 18, 1987
Audit of Pricing of Contract F41608-85- D-0121, Delivery Order 1, Swedlow Inc	87-171	Jun 18, 1987
Audit of Pricing Delivery Order RJ87 to Contract F04606-82-G-0007, Hughes Air- craft Co, Industrial Products Division	87-189	Jul 13, 1987
Audit of Pricing of Contract F04606-82- G-0074, Delivery Order 26, Allied Bendix Aerospace, Bendix Electrodynamics Div	87-194	Jul 21, 1987
Audit of Pricing Delivery Order RJ10 to Contract F04606-82-G-0007, Hughes Air- craft Co, Industrial Products Division	87-195	Jul 21, 1987
Audit of Pricing Contract F33657-84-C- 0018 at Singer Corp, Kearfott Division	87-199	Jul 29, 1987
Audit of Pricing Delivery Order SD11 to Contract F09603-82-G-1458, Singer Corp, Kearfott Division	97-202	Jul 29, 1987
Audit of Pricing Delivery Order 51 to Contract F34601-83-G-1750, Clifton Prec- ision, Instruments and Life Support Div	87-203	Jul 29, 1987

Audit of Pricing Orders 7 and 10 to Contract F34601-83-G-1750, Clifton Precision, Instruments and Life Support Div	87-204	Jul 29, 1987
Audit of Pricing Contract F34601-84-C-1135, Boeing Military Airplane Co	87-205	Jul 29, 1987
Audit of Pricing of Subcontract 0125-03006 Awarded to Hydraulic Research Div of Textron Inc by Hercules Inc, for Prime Contract F04704-83-C-0003	87-206	Jul 30, 1987
Audit of Component Breakout Program for Aircraft System Command, ASD, AFSC	87-217	Aug 7, 1987
Audit of Consumable Repair Part Support for Air Force Depot Maintenance	87-226	Aug 26, 1987
Audit of Pricing Contract F34601-83-G-1750, Delivery Order 19, Clifton Precision, Instruments and Life Support Div	87-231	Sep 4, 1987

FISCAL YEAR 1987 AIR FORCE AUDIT AGENCY
REPORTS OF AUDIT

<u>Report Title</u>	<u>Number</u>	<u>Date</u>
F-16 GFE Warranties, and Deviations	5036328	Oct 8, 1986
ALC Support of Overseas Maint Contracts	6106210	Oct 9, 1986
Land Mobile Radio Requirements	5215210	Nov 3, 1986
Inventory Adjustments	6126123	Nov 5, 1986
Minuteman Education Program	6165111	Nov 6, 1986
Facilities Sup for B-1B	5185110	Nov 7, 1986
Review of FASCAP Program	5165112	Nov 10, 1986
Followup Audit, Service Eng Contracts	6066415	Nov 12, 1986
Mgmt of SPRAM	5136512	Nov 13, 1986
Spares Budget Requirements in AFLC	5126123	Nov 14, 1986
Review of CEMS	6106214	Nov 18, 1986
Commercial Services	6265317	Nov 18, 1986
Hazardous Waste Disposal at AFLC	5175210	Nov 26, 1986
Combined Effects Munitions Acc Mgmt	6036312	Dec 1, 1986
ALC LANS	6195428	Dec 3, 1986
Allocation and Funding of Depot Repair	5106212	Dec 4, 1986
MAJCOM Independent Reviews, CA Decisions	6305110	Dec 15, 1986
ANG Combat Communications Forces	5165115	Dec 18, 1986
FAC Program Management	5085516	Jan 5, 1987
GFM at Contractor Facilities	6076410	Jan 14, 1987
Followup Audit, Review of SEACs	6096512	Jan 14, 1987
Planning and Use of DFTs	5106216	Jan 15, 1987
Followup Audit, AF Mgmt of FMS RODS	6296210	Jan 15, 1987

Case Management of Egyptian FMS Prog	5296212	Jan 16, 1987
Dev of SCANS	6195415	Jan 16, 1987
Followup Audit, Reporting MILCON in SARs	6066417	Jan 22, 1987
ANG Small Computer Acq and Mgmt	6195412	Jan 22, 1987
Followup Audit, OWRM Computations	6126120	Jan 23, 1987
Followup Audit, KC-135 Flying Hour Prog	7085516	Jan 23, 1987
Followup Audit, RAPS Application Controls	6195422	Jan 30, 1987
Eval of AF Acctg Sys Review Prog FY86	6265323	Feb 2, 1987
Peacekeeper Stages/OSI Warranty Mgmt	6036313	Feb 9, 1987
AF Internal Control Review Prog FY86	6265322	Feb 10, 1987
Air Reserve Forces Maintenance Training	6165110	Feb 13, 1987
Followup Audit, NAVSTAR GPS User Equip Hardness Requirement	7036311	Feb 20, 1987
Acctg and Fin Mgmt of Paying and Collect	6265315	Mar 2, 1987
Info Proc Ctr	6195410	Mar 4, 1987
Followup Audit, Team Spirit 86 Exercise	6085513	Mar 5, 1987
Followup Audit, Civ Eng Scheme Material	7215210	Mar 5, 1987
CONUS Air Terminals	5085515	Mar 6, 1987
Followup Audit, Ops/Log Req---Full Scale Aerial Targets	6036315	Mar 9, 1987
C-5B Should Cost Review	6036323	Mar 13, 1987
Air Force Use of Computers in Combat	5195422	Mar 16, 1987
Followup Audit, Scope Exchange	6215213	Mar 18, 1987
Followup Audit, GWEN Acq and Log Sup Mgmt	7036318	Mar 25, 1987
Strategic Airlift	6085510	Mar 30, 1987
Contract Maint and Log Support for ATD	6046410	Apr 13, 1987
mod-Metric Computations for Engines	6126122	Apr 14, 1987
Followup Audit, Advance Payment	6235310	Apr 16, 1987

In-Process Reviews for Non-Major Systems	6066412	Apr 17, 1987
KC-10 Log Support Mgmt	5036325	Apr 20, 1987
Internal Controls Over Small Purchases	6076515	Apr 20, 1987
Air Force Exercise Mgmt	6085511	Apr 22, 1987
Followup Audit, ALCM Trans Sec Spares Maint Sup	6036320	Apr 28, 1987
One-Arm Bandits	6285312	Apr 28, 1987
Mgmt of AF Conf Invest Cont Funds FY86	7205212	May 5, 1987
Acctg and Fin Mgmt of Paying and Collect	6265316	May 8, 1987
Mgmt of MAJCOM-Conducted OT and E	5026210	May 20, 1987
Followup Audit, FFPLDE Contracts in AFSC	6076413	May 21, 1987
Followup Audit, AF Medical Quality Assur	6325112	May 22, 1987
DDO-Wide Audit of Acq of ADPE	6195417	May 26, 1987
Aviation Fuel Requirements	5126124	May 28, 1987
Life-Limited Item Requirements	6126117	Jun 4, 1987
Followup Audit, Z-120 Requirements Contr	7195417	Jun 19, 1987
Use and Support of Test Aircraft	6016211	Jun 22, 1987
Administration of Construction Projects	6066410	Jun 23, 1987
RAPS Upgrade	6195418	Jun 24, 1987
I/CS Prevnt/Detect Pmts/Trvl not Perform	6265319	Jun 25, 1987
Mgmt of FMS Tech Assist Cases	6296211	Jun 26, 1987
Followup Audit, BISS	6065515	Jun 30, 1987
Followup Audit, Trainer Fabr Activities	7165112	Jun 30, 1987
Budget Program 1500	6126127	Jul 9, 1987
Followup Audit, Range and Test Fac Mgmt	6026210	Jul 13, 1987
Log Sup Mgmt for Multiconfigured F-16	6036314	Jul 14, 1987
Intelligence Contingency Funds (FY86)	7205210	Jul 15, 1987

Mgmt of Air Traffic Control	6215215	Jul 27, 1987
GLDM Configuration Management	6036317	Jul 28, 1987
Followup Audit, Control of RAPS Base- Level Inputs	7265316	Jul 29, 1987
Mgmt of AF Official Rep Funds	7205211	Aug 3, 1987
Followup Audit, European WRM Assets	7085519	Aug 4, 1987
Followup Audit, C-5B Engine Warranty	7036320	Aug 12, 1987
Followup Audit, AFSPACECOM's Commercial SATCOM Program	7215215	Aug 13, 1987
Mgmt Inst Level Comm Fac and Services	6215211	Aug 14, 1987
Followup Audit, Korean WRM Prepositioning	7085517	Aug 14, 1987
Reclamation Programs	6126111	Aug 19, 1987
Quality Control of Small Computer Softwa	6195414	Aug 21, 1987
Followup Audit, F-16 MSIP Prod Planning	7036328	Aug 24, 1987
FY06 Accounting Reports	6265325	Aug 25, 1987
Support for Tactical Software	6126126	Aug 26, 1987
CONUS Aerial Ports	6085521	Aug 28, 1987
Air Cargo Challenge Program	6126128	Aug 31, 1987
Followup Audit, Welfare Board Invest/ Cash Mgmt Practices	7285110	Sep 2, 1987
Outside Employment of Air Traffic Contr	7215212	Sep 9, 1987
Need for Avfuels Mgmt Acctg Sys	7265317	Sep 10, 1987
Acc Mgmt for C-5B Initial Spares	5036321	Sep 16, 1987
Review of Mather LAN	6195416	Sep 16, 1987
Comm Sec Equip Accountability	6205213	Sep 16, 1987
Acctg and Fin Mgmt of Paying and Collect	7265311	Sep 16, 1987
Improvements to the E-3 AWACS	6215212	Sep 17, 1987
Controls Over Commissary Sys Life Cyc	6195419	Sep 22, 1987

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