

DRAFT

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***Army Regulation 11-7**

Army Programs

Internal Review Program

*** This regulation supersedes AR 11-7, 16 July 1989**

Chapter 1

Introduction

1-1. Purpose

This regulation prescribes the policies, role, and responsibilities of the Internal Review (IR) Program within the Department of the Army (DA).

1-2. References

a. Required publication. Department of Defense Instruction (DODI) 7600.6, Audit of Nonappropriated Fund Instrumentalities (NAFIs) and Related Activities.

b. Related publications.

- (1) AR 5-3, Installation Management and Organization
- (2) AR 11-2, Management Controls
- (3) AR 36-2, Audit Reports and Followup
- (4) AR 36-5, Auditing Service in the Department of the Army
- (5) Department of the Army IR Guide
- (6) DOD Directive 7600.2, Audit Policies
- (7) DOD Directive 7650.3, Followup on General Accounting Office, DOD Inspector General, Internal Audit, and Internal Review Reports
- (8) DOD 7600.7-M, Internal Audit Manual
- (9) Comptroller General of the United States Government Auditing Standards (GAS).
- (10) FM 101-5, Command and Control for Commanders and Staff
- (11) American Institute of Certified Public Accountants (AICPA) Standards
- (12) Institute of Internal Auditors Internal Audit Standards

1-3. Explanation of abbreviations and terms.

See Glossary at Appendix A

1-4. Responsibilities

a. The Assistant Secretary of the Army (Financial Management & Comptroller) (ASA (FM&C)) has Headquarters Department of the Army (HQDA) Staff responsibility for the IR Program. The Deputy Assistant Secretary of the Army (Financial Operations), (DASA-FO), will provide oversight and direction for the IR Program.

b. The Director, Financial Reporting and Internal Review, is responsible to the DASA-FO for management of the IR Program and will -

- (1) Interpret and implement Comptroller General of the United States and DOD standards and policies as they relate to IR.
- (2) Implement DA audit policies established by The Auditor General.
- (3) Develop IR policy.
- (4) Participate with The Auditor General in implementing policies and procedures for processing external audit reports and followup on findings and recommendations.
- (5) Ensure effective execution of IR Programs at major Army commands (MACOMs), Army Staff agencies, and other organizations where IR offices are established.
- (6) Provide guidance and assistance to organizations reporting to HQDA.
- (7) Participate with The Auditor General in his role as the Deputy Functional Chief Representative in overseeing IR auditor training.
- (8) Advise commanders and activity heads on maintaining adequately staffed IR offices with an appropriate grade structure.
- (9) Establish an Internal Review Steering Group (IRSG) to recommend IR policy and program changes. Membership in the IRSG shall include IR Directors/Chiefs as follows:
 - (a) Army Materiel Command (AMC)
 - (b) US Army Training & Doctrine Command
 - (c) US Army Forces Command
 - (d) US Army Corps of Engineers
 - (e) US Army Europe & 7th Army
 - (f) US Army Medical Command
 - (g) US Army Pacific

- (h) US Army Community and Family Support Center
 - (i) National Guard Bureau
 - (j) US Army Reserve Command
 - (k) Additionally, the Director Financial Reporting and Internal Review will select up to 5 "at-large" members who will serve on an annual basis. However, at-large members may be re-appointed for consecutive terms.
- c. The Auditor General of the Army will -
- (1) Establish audit policies and standards for all auditors in the Army.
 - (2) Establish professional training matrixes for all Army auditors, both the US Army Audit Agency (USAAA) and IR, as specified in a memorandum of agreement with the ASA (FM&C).
 - (3) Provide Army IR offices with audit guides prepared by the USAAA. As available and requested, provide audit guides from other federal audit organizations.
 - (4) Perform periodic external Quality Assurance (QA) reviews of the IR Program, as necessary.
 - (5) Establish policies and procedures for processing USAAA reports, external reports, and performing followup on findings and recommend-ations.
 - (6) Ensure the effective execution of the Army Followup Program by monitoring imple-mentation of corrective actions taken by responsible commands or HQDA elements.
 - (7) Perform selective on-site visits of HQDA activities and commands to evaluate the effectiveness of followup systems.
- d. Heads of HQDA activities, major commanders, their subordinate commanders, and garrison commanders who have IR offices in their organizations, will -
- (1) Establish a formal QA Program in accordance with Government Auditing Standards (GAS) and this regulation to evaluate the quality and level of service provided by subordinate IR elements. As a minimum, this external QA visit will include a review of organization and staffing, program management, audit planning, audit process, audit compliance and liaison, and consulting and other advisory services. Each QA review will also address the overall effectiveness of IR elements to include customer satisfaction and value added to the local command. The DA QA Guide will be used to perform internal and external QA reviews of IR activities.
 - (2) Ensure subordinate IR offices receive external QA reviews at least once every three years. The external review may be accomplished by the DA Staff/MACOM headquarters IR office, USAAA, DoDIG, or other external professional audit organization.
 - (3) Ensure the IR office's organizational alignment is located outside the normal staff, reporting directly to the commander (installation/garrison/separate activity), principal deputy commander, or chief of staff.
 - (4) Ensure that state-level National Guard IR auditors are organizationally aligned under and report to the U.S. Property and Fiscal Officer (USPFO), the independent federal official in each state, IAW National Guard Regulation 130-6.
 - (5) Ensure that assigned IR personnel complete professional auditor training prescribed by The Auditor General, or equivalent training taken to comply with Continuing Professional Education (CPE) requirements prescribed by GAS. Where appropriate, have an Additional Skill Identifier (ASI) awarded to military auditors.
 - (6) Provide a full range of internal auditing services to subordinate or tenant organizations without IR capability, as resources permit.
 - (7) Ensure IR auditors are granted full and unrestricted access (consistent with their security level) to all files, electronic and otherwise, needed in connection with an audit, inquiry, or other IR service.
 - (8) Ensure auditors at the direct operating level are working in accordance with the established Army Civilian Personnel Occupation Standard (CPOS). Direct operating level for the National Guard is state level.
 - (9) Ensure that Army Special Access Programs (SAP) are included in the audit cognizance of the command's IR Program. At least one IR auditor should be accessed to the command's SAP. The IR auditor will ensure that SAP program managers are aware of the audit services IR elements can provide. Additionally, the command's IR office will serve as the audit focal point for external SAP audits, with one allowable exception: MACOMs with designated SAP central offices can designate themselves as the focal point for all SAP audits. When multiple commands share responsibility for a particular SAP, each command will coordinate audit cognizance through the Army's Deputy Chief of Staff - Operations (DACS-DMP) to ASA (FM&C).
- c. Installation, garrison, activity commanders and USPFOs are responsible for conducting an effective and responsive IR program. They will -
- (1) Develop and execute an annual IR plan. This plan is to be flexible and should permit internal audit resources to focus on command's most pressing needs in a timely manner.
 - (2) Establish and maintain an effective audit followup program and provide liaison services to both internal and external audit organizations such as the GAO; The Inspector General, Department of Defense (IG, DoD); or the USAAA as prescribed in AR 36-2.

- (3) Ensure, to the extent that IR resources permit, that IR services are provided to supported tenant activities whose organizational structure does not provide for internal audit capability.
- (4) Ensure that assigned IR personnel receive professional training to comply with CPE prescribed by GAS.
- (5) Ensure auditors at the direct operating level are working in accordance with the established Army CPOS.
- d. The IR Officer will -
 - (1) Serve as the commander's principal advisor on all audit matters.
 - (2) Direct, manage and execute the full range of internal auditing services prescribed in this regulation consistent with the needs of their customers.
 - (3) Prepare an annual IR plan that meets the needs of the command and other serviced organizations.
 - (4) Ensure IR services are delivered in accordance with:
 - (a) GAS.
 - (b) DOD Internal Audit Standards and policies
 - (c) Army policies outlined in this regulation.
 - (5) Ensure proper career development, including professional training, of all assigned IR personnel.
 - (6) Ensure that weaknesses identified through internal and external audits are considered during preparation of the commander's annual assurance statement in accordance with AR 11-2.
 - (7) For USAAA audits, be the principal command official responsible for facilitating the coordinated process of incorporating the official Army position in USAAA final audit reports.
 - (8) Establish and maintain an audit recommendation tracking system and an effective followup system on both internal and external audit reports in accordance with AR 36-2.
 - (9) Serve as the commander's principal official for liaison with external audit organizations (GAO, IG, DOD, USAAA). Be responsible for:
 - (a) Assisting command, in coordination with HQDA elements, to assess audit objectives, sites, milestones, and other information on audits about to start.
 - (b) Arranging entrance conferences, discussions, and exit conferences with both internal and external audit organizations and the appropriate organization officials.
 - (c.) Providing administrative support to external audit organizations, when possible.
 - (d) Ensuring that accurate, adequate, responsive, and coordinated comments are provided to "draft" audit findings and recommendations.
 - (10) Ensure military IR auditors are awarded appropriate skill identifier/additional skill identifier (SI/ASI) in accordance with criteria established by PERSCOM.
 - (11) Submit management and productivity reports to HQDA semi-annually or as required.

1-5. Staff Relationships

- a. IR should be an integral part of the command/ installation management team along with The Inspector General, Resource Manager, and other staff elements and should work closely with these elements to achieve a mutually complementary effort. The IR Officer should be aligned as both a personal and special staff officer. As a member of the commander's personal staff, the IR Officer will have direct access whenever required. At other times, the IR Officer will function as a member of the special staff.
- b. The MACOM IR Officer will rate each subordinate installation/garrison/command IR chief to ensure a consistency in ratings and to ensure that ratings include consideration of professional tool and techniques. The local commander will serve as the senior rater.

1-6. Internal Review Concept

- a. IR offices are prescribed for most commands and activities in the Army.
- b. The IR office will provide the commander and his staff with a full range of internal auditing services. These include:
 - (1) Formal Audits in accordance with paragraph 4-1.
 - (2) Quick Response or Troubleshooting Audits in accordance with paragraph 4-2.
 - (3) The IR office may perform services for the command other than financial or performance audits in accordance with paragraph 5-1.
- c. The IR office will serve as the command point of contact with both internal and external audit organizations. IR offices will be responsible for facilitating the command reply process by assisting the command in developing comments to findings and recommendations. IR offices will also conduct audit followup and report on management actions to correct problems identified in internal and external audit reports.

Chapter 2

The Internal Review Program

2-1. Program Objective

a. Commanders at all levels are responsible for accomplishing their mission and for effective stewardship of Federal resources provided for mission accomplishment. The objective of the Army's IR Program is to provide commanders and their staffs with a full range of professional internal auditing services that are timely and that support local decision-making and effective stewardship.

b. IR represents one of the commander's key management controls. It can serve the commander and his staff by testing other systems of control and developing new or modifying current controls to minimize or eliminate exposure to fraud, waste or mismanagement. Audit work performed by IR offices may be used to satisfy control evaluations required by OMB Circular A-123 and AR 11-2.

2-2. Staffing

a. IR resourcing should be commensurate with assigned responsibilities. The inventory of auditable entities and/or the inventory of assessable units established to help manage local risks and administer the MCP comprises the potential workload of an audit organization and should be used to help identify manpower requirements.

b. The IR staff will be primarily comprised of qualified auditors in the GS-511 series.. However, based on the type of systems and activities audited, IR staffs may include system analysts, management analysts or industrial engineers. The IR Officer must be a fully qualified and experienced auditor in the GS-511 series. Grades will be established and maintained in accordance with the Army CPOS.

c. Temporary augmentation by military and/or civilian functional experts, under the supervision of the IR Officer, is authorized to meet special technical requirements of audit. In exercising their discretion to augment IR staffs under this paragraph, commanders will ensure compliance with this regulation.

d. The National Guard will staff USPFPO IR offices with competitive technicians (Title 32) or civilian employees (Title 5) to ensure an independent attitude and appearance is maintained and to fully comply with GAS.

d. NG and USAR M-day IR offices may be staffed using military members. These members should possess or be working towards an award of the ASI established by PERSCOM for qualified auditors.

2-3. Training

a. Proper training of IR personnel is essential to maintain the skills and knowledge required in the auditing profession. Commanders, as well as IR Officers, should ensure that each auditor maintains proficiency through continuing education and training at levels prescribed by GAS.

b. Professional proficiency is a personal obligation and each IR auditor is responsible for maintaining current skills and techniques. Failing to meet continuing professional education requirements rob commanders and their staffs of the ability to place cutting edge capabilities on local problems.

c. The Auditor General of the Army, in concert with ASA (FM&C), will prescribe technical audit training for IR auditors. A principal source of training for IR personnel will be from training programs sponsored or sanctioned by The Auditor General and HQDA. These programs are intended to provide uniform auditor training and expand individual qualifications to enable maximum utilization of personnel resources. Commanders should encourage active participation in these training programs, including courses available from other sources, and actively support assigned personnel by programming and budgeting for training costs.

d. Personnel employed by the IR office who are not qualified GS-511, auditors, will be required to attend auditor training courses to achieve a working knowledge of the audit standards, policies, and techniques.

2-4. Audit Scope

a. The scope of work performed by the IR office can encompass all aspects of management and management controls and all programs, functions, transactions, records, systems and documents. Properly cleared auditors shall be entitled to full and unrestricted access to all personnel, facilities, records, reports, data bases, documents, or other DA information or material needed to accomplish an announced audit objective. Only the commander may deny IR auditors access to an area under his or her control.

b. IR services will normally include performance audits, financial audits, quick response audits, audit compliance, and other consulting or advisory services. In determining the type of service to be provided, the IR Officer should evaluate how the information will be used and the time available for the work.

2-5. Policy Relationships

There are several organizations external and internal to the Army whose operations affect IR operations and with whom liaison is maintained. The most commonly encountered organizations are:

- a. GAO. The GAO is an element of the legislative branch of the U.S. Government and performs audits and surveys of governmental organizations or functions as directed by the Congress.
- b. IG, DOD. The IG, DOD may initiate, conduct and supervise such audits in the DOD as The Inspector General considers appropriate or which have been requested by the Secretary of Defense.
- c. USAAA. The USAAA is the DA's central internal audit organization operating under The Auditor General of the Army. USAAA furnishes expert audit services to HQDA activities and commands on the effectiveness of Army programs. USAAA will assess the status of corrective actions to audit findings.
- d. OTIG. The Office of The Inspector General provides DA with a continuing assessment of the command, operational, logistical, and administrative effectiveness of the Army.
- e. CID. The Criminal Investigation Division provides crime investigation support to Army commands and often works closely with USAAA and local IR offices.

2-6. Guidance

a. Commanders may use IR resources in any role consistent with the concepts and policies contained in this regulation. In exercising this broad discretion, commanders should consider the following:

- (1) Cyclic audits of appropriated fund functions or activities should not generally be scheduled by IR offices in their annual plans unless command has a documented need warranting such a resource allocation.
 - (2) IR personnel should not normally be used to make regularly scheduled audits of NAFIs having a cash basis, single entry system of accounts. Normally, disinterested officers will audit such funds. Disinterested officers will follow the principles for auditing prescribed herein and in the IR Guide.
 - (3) Normally, IR personnel should not be used to perform periodic or cyclic audits of private organizations, e.g., Type 1 - Federally Sanctioned (Army Emergency Relief); Type 2 - Organization (PTA); or Type 3 - Independent (Thrift Shops).
 - (4) IR offices will not perform annual unit fund audits.
 - (5) IR personnel may be called upon to perform audits of NAFIs, unit funds and other Federally sanctioned funds when the commander believes there to be indications of fraud or misappropriation of funds or other assets, or when warranted by the volume and complexity of transactions.
 - (6) IR Officers are responsible for monitoring disinterested officer audits of NAFIs and similar funds classified as Government Instrumentalities. This requirement includes providing guidance regarding the conduct of the audit, reviewing and retaining the work papers.
 - (7) IR auditors should not serve in operational roles outside of the IR organization. An IR auditor may serve in an advisory role for command programs, e.g., establishment of automated systems, process action teams, source selection evaluation boards (SSEB), or implementation of the command's management control process (MCP), as long as a requisite degree of independence can be maintained.
 - (8) IR auditors may serve as contractor technical representatives (COTR) for audit or consulting work outsourced to private vendors. This will include A76 validations.
- b. The commander, in consultation with the IR Officer, will determine, in accordance with GAS, whether the performance of a particular service is consistent with the requirement to preserve and protect auditor independence.

Chapter 3

Internal Review Planning

3-1. Requirements

- a. All IR offices will prepare an IR scheduling (annual audit) plan containing a projected workload for the audit staff. Due to the dynamic nature of the Army operating environment, IR plans must be flexible enough to allow for high priority unprogrammed work and to adequately perform audit liaison and followup missions.
- b. Planning emphasis should be on mission-type functions where the greatest benefit to command can be reasonably anticipated.
- c. Planning philosophy should encompass the following:
 - (1) Meeting the priority needs of the commander and his staff.
 - (2) Effective and efficient use of audit resources.
 - (3) Maximizing coverage of high risk, high pay back areas.
 - (4) Providing internal audit coverage to all functional areas.

(5) Providing for audit follow-up, compliance and liaison requirements.

d. NAFIs and related activities should compete for audit coverage with appropriated fund activities on an equal basis at the discretion of the local commander, subject to this regulation. In addition, NAFIs may be audited on a functional basis as a result of guides prepared jointly by USAAA and ASA (FM&C) for the audit of Installation Morale, Welfare and Recreation Fund (IMWRF) activities. These audits are programmed as a result of the Joint Installation Morale, Welfare and Recreation Fund Oversight Committee, which is comprised of both Community and Family Support Center and audit personnel. Information on functional audits selected for review during a specific year will be provided MACOMs for inclusion in the IR plan.

e. Guidance for the development and maintenance if an IR Plan is contained in the DA IR Guide. Copies of annual updates to IR plans will be submitted to the next higher headquarters. MACOM and HQDA Staff agencies will forward an information copy of their annual updates to HQDA ASA (FM&C)), ATTN: SAFM-FOI, 109 Army Pentagon, Washington, DC 20310-0109 by 20 October.

Chapter 4

Audit practices

4-1. Formal Audits (FA)

a. FAs should be performed when the commander or other customer requires a comprehensive evaluation of the entity's effectiveness, efficiency, financial position, or the results being achieved by a command program or function. FAs should also be accomplished when:

- (1) There is potential for adverse actions.
- (2) There is suspicion of illegal and/or unethical activity.
- (3) The entity to be audited presents an unusually high potential risk to the command.
- (4) Time is not a major consideration.

a. The needs of the commander and the audit resources available to the IR Officer should dictate the number of FAs performed. Small IR offices in particular, should consider using techniques such as participatory and piece-meal auditing. The use of functional experts and temporary augmentation of the IR staff should also be considered as a means to increase productivity.

b. FAs may be conducted using either an audit-by-objectives or risk based approach.

c. The FA final report, containing management comments, will be forwarded to the local commander for review and disposition to appropriate staff directors.

d. National Guard IR Officers will forward FA reports through the USPFO to the TAG for disposition into command channels.

4-2. Quick Response Audits (QRA)

a. QRAs were formerly known as troubleshooting engagements. They are of a very limited scope, usually only one or possibly two objectives, and are normally unprogrammed. They should be geared toward identifying causes and recommendations of known or suspected problems or opportunities for improvement.

b. QRAs are almost always time sensitive and are normally completed in a matter of days or weeks.

c. GAS will be met to the extent practical when performing QRAs. Standards not met will be disclosed in the report in the same manner as a formal audit.

d. Management may request a limited distribution of the audit report and deviation from normal audit staffing policies. This type of confidentiality is permissible when authorized by the local commander. The IR Officer however, will retain the right to notify the commander when problems surface that may significantly impact the command or involve gross mismanagement or illegal activity. Requesters will be advised of this responsibility prior to initiating the engagement.

e. Additional guidance on performing QRAs in accordance with GAS can be found in the IR Guide.

Chapter 5

Consulting and Advisory Services (CAS)

5-1. Concept

a. CAS' include all engagements performed by IR staffs that are not performance or financial audits. These services are provided to meet the commander's or other customers' needs and include a variety of consulting and other services that employ the auditor's technical skills, education, observations, and experiences. CAS will meet GAS and standards established by the ASA(FM&C) for non-audit work. CAS may include/be defined as follows:

(1) Management Consulting (e.g., Commenting on budget actions, plans of action, and command decision packages where the IR staff's technical skills, education, observations, experiences, and knowledge about the command's organization, circumstances and technical matters make their opinions and independent perspective of value to the commander).

(2) Advisory Services (e.g., evaluating management proposals, performing cost analyses, assisting the commander and staff with the Management Control Process).

(3) Staff and Other Support Services (e.g., serving on or facilitating Total Quality Management (TQM) Process Action Teams (PATs) or information gathering).

(4) Transaction Services (e.g., pre-award surveys, procurement support, analysis of leases, etc.).

b. IR Officers should ensure that the staff collectively possesses the professional capability to competently perform the service requested before accepting the engagement.

c. Guidance for conducting consulting and advisory services is contained in the DA IR Guide.

Chapter 6 Audit Compliance Services

6-1. Liaison

The IR office serves as the focal point for monitoring all actions related to audits, surveys, and reviews performed by the USAAA and external audit agencies such as GAO; the IG, DOD; and commercial audit firms. IR offices are normally apprised of the audit objectives, operating plans, time schedules, and support requirements at the beginning of the audit. This information will be passed promptly to the commander and to those senior managers whose operations may be audited. Liaison services consist of the following -

a. Coordinating dates, times, and locations for the entrance and exit conferences.

b. Determining the points of contact within the various activities and functional areas.

c. Ensuring that administrative support, if required, is provided to the external audit representatives.

d. Providing advice to the command group and operating managers on the release of information.

e. Maintaining pertinent records; that is, dates and attendees at conferences or in-progress reviews, agreements reached, etc. These record-keeping responsibilities may be delegated to staff functional Points of Contact.

f. Keeping the installation or activity commander fully informed on the status of ongoing audits.

g. Processing draft findings and recommendations, draft reports, and final reports.

h. Mediating negotiations between command/management and the auditors relative to audit results, as needed.

i. Ensuring that command replies to draft findings and recommendations and draft reports are reviewed for accuracy, adequacy, responsiveness, have been properly coordinated with responsible command elements and meet assigned suspense dates, as prescribed in DA audit policies.

j. Guidance for performing liaison services is contained in the DA IR Guide.

6-2. Followup on Findings and Recommendations

a. Audit followup is the collective effort made to:

(1) Ensure that prompt and effective corrective action is taken to implement recommendations in IR; USAAA; IG,DOD; GAO; and commercial audit reports.

(2) Ensure that controls are adequate to prevent recurrence of deficiencies.

b. The act of performing followups can be either formal or informal.

(1) Formal - Formal followup will normally be conducted on findings and recommendations based on AR 36-

2. A formal followup will involve audit work to determine the status of corrective actions and whether such actions

have been effective in eliminating or reducing reported conditions/risks. It may also involve a validation of projected monetary benefits.

(2) Informal - Informal followup can be accomplished on less significant findings and recommendations. Informal procedures normally involve communication with and written support documentation from the manager responsible for effecting corrective actions and minimal actual audit work. For example, obtaining a copy of a change to a regulation or interim policy memorandum from the proponent and reviewing it. Informal followup will not normally include consequential monetary benefits. The use of informal followup techniques can often save substantial audit time and reduce travel costs.

c. MACOMs and Army Staff agencies, during scheduled QA reviews or other management-type reviews or evaluations of audit operations, will --

(1) Evaluate the effectiveness of followups performed by subordinate installations and activities.

(2) Ensure that QA visit checklists include steps to determine the compliance of subordinate IR offices with audit followup procedures and responsibilities.

(3) Establish controls that ensure all subordinate internal review activities are utilizing an audit recommendation tracking system.

d. IR offices will provide the commander and his staff with periodic reports on the status of corrective actions, highlighting those actions not taken or delayed and, when feasible, a description of the effects of failure to take or delayed corrective actions. Additional command emphasis can then be applied to ensure that the required corrective actions are taken and the benefits of those actions are realized.

6-3. Semi-Annual Reporting Requirements

a. FollowUp Status Report

(1) The followup status report (RCS: DD(SA) 1574) requires all IR offices to submit the status of all USAAA, IR, and commercial audit reports. Input to this report can be accomplished through the internet by contacting www.asafm.army.mil, clicking on Internal Review, then clicking on Semi-Annual Reports.

(2) USAAA is responsible for the Followup Status Report and will extract IR input to their consolidated Army report from the established database as needed. AR 36-2 contains information on the semiannual Followup Status Report.

b. Semiannually, all IR Officers are also required to submit data concerning their operations through their next higher headquarters to the Department of the Army. This report provides IR program metrics, identifies trends, and is used to make program adjustments when necessary. This report may also be submitted and reviewed by MACOMs through the internet. Input to this report can be accomplished through the internet by contacting www.asafm.army.mil, clicking on Internal Review, then clicking on Semi-Annual Reports.

Chapter 7 Awards Program

7-1. Concept

The Assistant Secretary of the Army (Financial Management and Comptroller) has established an Internal Review Award of Excellence Program. The awards program serves to recognize those internal review offices that are providing outstanding internal auditing services to their commands. Awards will be presented on a fiscal year basis in accordance with the criteria prescribed in the annual Letter of Instruction.

7-2. Funding

Funding for award materials (plaques, certificates, and frames) will be from funds appropriated and available to the DASA (FO).

