

ARMY INTERNAL REVIEW

“\$SMART ASSESSMENT”

- **WHAT’S \$SMART**

An IR Standard Management Advisory Review Team (\$SMART) Assessment is a new initiative being offered as an IR Consulting and Advisory engagement.

A totally voluntary program, \$SMART is designed to help Army managers provide “improved service that costs less.” In a \$SMART engagement, IR auditors concentrate on a limited number of objectives designed to advise management on ways to enhance organizational performance and reduce operating costs. The areas of concentration are those where Armywide IR trends indicate the most opportunities for improvement exist. Examples include:

- Budget formulation and execution
- Customer service
- Management controls
 - Personnel and inventory management
 - Acquisition (IMPAC)
 - Automation management

- **\$SMART RESULTS**

At the end of a \$SMART assessment, a report is issued to the requesting management official. The report includes recommendations for \$SMART enhancements. If requested, the IR staff can assist with implementation of \$SMART recommendations.

With rare exceptions, \$SMART results are left with requesting management officials and not forwarded to higher levels of management by the IR Office. For this reason, resources saved by the efficiencies identified can be reprogrammed to mitigate dwindling resources faced by the organization.

Armywide \$SMART trends will be compiled and made available for use by IR auditors and management officials.

- **How to “Get \$SMART”**

The \$SMART program will be offered by select IR Offices throughout the Army. Management officials at activities where \$SMART assessments are available need only contact the IR Officer to request the service. Most \$SMART reviews can be completed in four weeks or less, and management and activity officials are kept apprised of results as they are formulated.