



AUDIT REPORTING PROCEDURES

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

The basic publication has changed; however, the only revisions required in this supplement were made in the date, lead-in, and supersession lines, and to the certifying and approving official.

NOTICE: This publication is available digitally on the HQ AETC Publishing WWW site at: <http://www.aetc.randolph.af.mil/im>. If you lack access, contact your Base Publishing Manager.

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AFI 65-301, 1 December 2002, is supplemented as follows:

1.4.1. In AETC, the Plans and Management Division, Directorate of Comptroller (HQ AETC/FMP), 1851 1st Street East, Ste 1, Randolph AFB TX 78150-4315, is the AETC focal point for audit activities. At base level, the comptroller (FM) or designated representative is the focal point for AFAA activity. The Air University, Director of Resources (AU/RP), is the installation focal point at Air University (AU). This responsibility includes Air Force Institute of Technology (AFIT), Air Force Officer Accession and Training Schools (AFOATS), and Civil Air Patrol (CAP). If circumstances warrant, AU/RP will appoint a point of contact (POC) at AFIT. At the 336th Training Group, the 58th Special Operations Wing, and 381st Training Group, the deputy commander for resource management and (or) the wing financial analysis officer are the focal points. These focal points will advise HQ AETC/FMP, in writing, of their name, grade, official mailing address, and telephone (DSN and commercial) and telefax numbers. They will provide updates as changes occur.

1.4.5. If management nonconcur during the review of the draft report of audit, contact AFAA immediately and try to resolve differences. If differences cannot be resolved, ensure management comments either address each specific fact presented by AFAA or propose an alternative solution to the audit finding and (or) recommendation.

1.4.8. The commander or vice commander of an organization reporting direct to this headquarters (or the person authorized to sign in the commander's absence) will sign the response to the draft report of audit. (This authority will not be delegated further.) In addition:

1.4.8.1. (Added)(AETC) If the report of audit shows repeat findings, the commander will explain why there are repeat findings and will fix specific responsibility to ensure findings are corrected. **NOTE:** The reporting requirements in this paragraph have been symbolized in RCS: DD-IG(SA)1717.

1.4.8.2. (Added)(AETC) Followup reports are due to HQ AETC/FMP 30 days after the estimated completion date stipulated in the original response. Provide AFAA with a courtesy copy of the followup report (AFI 65-403). The commander, or the person authorized to sign in the commander's absence, will sign the followup reports. If the estimated completion date is extended, provide HQ AETC/FMP with the new date and reason for extension. **NOTE:** The reporting requirements in this paragraph have been symbolized in RCS: DD-IG(SA)1574.

1.4.9. When nonconcurring, show disagreement in whole or in part with the finding, recommendation, or potential monetary benefit statement. Fully explain any nonconurrence (usually due to difference of opinion or interpretation of directives based on judgment).

4.6. The potential monetary benefit statement will indicate coordination by the financial analysis officer or comptroller to ensure accuracy of appropriation data, reasonableness of auditor's methodology and computations, and, if appropriate, validity of monetary benefits achieved or expected to accrue.

ROGER L. VIROST, Colonel, USAF
Deputy Comptroller