

**BY ORDER OF THE COMMANDER
AIR FORCE RESERVE COMMAND**



AIR FORCE INSTRUCTION 65-403

**AIR FORCE RESERVE COMMAND
Supplement 1**

13 September 1996

Financial Management

**FOLLOW-UP ON INTERNAL AIR FORCE
AUDIT REPORTS**

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

NOTICE: This publication is available digitally on the HQ AFRC WWW site at <http://www.afrc.af.mil>. and the AFRCEPL (CD-ROM), published monthly.

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(Ms Rhoda A. Morton)
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(Lt Col Edward S. Jones)
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This supplement implements and extends the guidance of Air Force Instruction (AFI) 65-403, 2 June 1994. The AFI is printed word-for-word without editorial review. Air Force Reserve Command supplementary material is indicated by "(AFRC)" in boldface type. This supplement describes Air Force Reserve Command procedures to be used in conjunction with the basic instruction. Upon receipt of this integrated supplement discard the Air Force basic.

2.7.3. HQ AFRC Focal Point. HQ AFRC Financial Management (HQ AFRC/FM) is the central focal point within AFRC for all matters relating to AFAA. The Chief, Comptroller Plans Division (HQ AFRC/FMX), acts for HQ AFRC/FM in this regard. The focal point of contact for each numbered air force (NAF) is FM. AFRC units establish a focal point in their Financial Management organization to monitor audit activities for their commander. AFRC unit audit focal points keep the applicable NAF/FM and wing commanders informed of audit activities and submit quarterly progress reports on all open items to the local AFAA with an information copy to the applicable NAF/FM and HQ AFRC/FMXX. Units submit requests for extension of estimated completion dates only when necessary and include reason for delay and a revised estimated completion date.

2.8.2. HQ AFRC functional OPRs review audit reports for possible command-wide application. OPRs will also review unit actions on all audit recommendations and monetary benefits documentation for adequacy of completeness before audit closure. Audit reports are considered as "open" until all corrective actions are fully implemented and actual monetary benefits are realized and documented.

2.8.8. Upon receipt of explicit written confirmation and documentation that all corrective actions have been taken and, if applicable, realized monetary benefits, HQ AFRC/FMXX will staff a recommendation

for closure with applicable headquarters OPRs and the command section. Upon approval, an audit closure letter is prepared and forwarded to the unit audit focal point.

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