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**Financial Management**

**RELATIONS WITH THE GENERAL  
ACCOUNTING OFFICE (GAO)**

**COMPLIANCE WITH THIS PUBLICATION IS MANDATORY**

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OPR: FMFX (Mrs. Jan Williamson)  
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This instruction implements AFPD65-4, (*Follow-up on Internal Air Force Audit Reports and Liaison with External Audit Organizations*). It provides guidance and procedures on interacting with General Accounting Office (GAO) representatives engaged in carrying out statutory responsibilities of the Comptroller General. It applies to the HQ AFSPC staff and subordinate units. It does not apply to Air National Guard (ANG) or Air Force Reserves (AFRES) units.

**SUMMARY OF REVISIONS**

The revision of this publication is to meet the format standards required by Air Force. Some required format changes have been made to allow for the conversion process. Identifies new OPR in the HQ Air Force Space Command (AFSPC) Comptroller office for GAO audits.

**1. Background.** The Congress created GAO to assist in providing legislative control and oversight of the financial transactions and program implementation of the Federal Government. The GAO provides special assistance to the Congress in response to requests from congressional committees, subcommittees, and Members of the Congress. The objective of this instruction is to give GAO factual, accurate, and complete information; assure GAO requests for information are processed promptly; establish procedures for management response to GAO draft reports; and assure proper data is gathered for MAJCOM reports to HQ USAF.

**2. Responsibilities:**

**2.1. Directorate of Comptroller, Financial Services Division (FMF):**

2.1.1. Serves as the Command focal point for liaison with the GAO.

2.1.2. Receives and sends notices of GAO work assignments through the Directorate of Comptroller (FM), to the Director of Staff (DS) and applicable Headquarters directorates. Notices

include: (a) Names, grades, clearances, and titles of GAO personnel; (b) GAO authorized work assignment code; (c) purpose; (d) inclusive dates of visit; (e) functions to be visited; (f) GAO requests for information, briefings, tours, and so forth; and (g) recommended primary staff agency (PSA).

2.1.3. Makes administrative arrangements including initial agenda and entrance and exit visits with the Director of Staff.

2.1.4. Receives GAO personnel and verifies credentials.

2.1.5. Escorts visitors to entrance and exit briefings and initial appointment with the audit point of contact (APC).

2.1.6. Serves as point of contact with GAO personnel.

2.1.7. Provides training to APC and the Office of Collateral Responsibility (OCR) point of contact.

2.1.8. Resolves problems.

2.1.9. Receives and forwards draft and final reports, resulting from GAO reviews, to the PSA for action.

**2.2. Primary Staff Agency (PSA).** Headquarters Director of Staff or Functional Director visited or primarily involved in the GAO survey or review.

2.2.1. Designates an APC, in writing, to FMF with a copy to DS.

2.2.2. Responds to HQ USAF OPR tasking for management comments and proposed corrective actions on findings and recommendations contained in the GAO draft report.

2.2.3. Sends closeout report to FM.

**2.3. Audit Point of Contact (APC).** An individual designated by the PSA and assigned the primary responsibility of overseeing the GAO effort.

2.3.1. Serves as the primary point of contact for GAO personnel on a specified audit.

2.3.2. Determines Offices of Collateral Responsibility (OCRs) likely to be visited.

2.3.3. Responds to GAO request for information.

2.3.4. Sends request for information to the OCR-POC.

2.3.5. Helps resolve problems and advises the Financial Services Division (FMF).

2.3.6. Attends entrance and exit visits.

2.3.7. Keeps a complete record of all information requested by and provided to GAO. Uses AFSPC Form 5, **Audit Agency Request for Interviews or Briefings**, and AFSPC Form 6, **Audit Agency Request for Documents**.

2.3.8. Prepares and coordinates Headquarters response to USAF OPR tasking concerning findings and recommendations in the GAO draft report.

2.3.9. Prepares closeout report for the Comptroller.

2.4. Upon request by the APC, the OCR assigns an OCR-POC and notifies the APC, in writing, with an information copy to FMF.

**2.5. The OCR-POC:**

- 2.5.1. Assists and responds to the APC's requests for information.
- 2.5.2. Attends entrance and exit visits on request.

**2.6. All personnel contacted by the GAO:**

- 2.6.1. Ensure request has been coordinated with the APC before granting an interview or releasing documents.
- 2.6.2. Provide factual information.
- 2.6.3. Complete AFSPC Forms 5 and 6 as required.

**2.7. AFSPC Unit Commanders:**

- 2.7.1. Designate an APC within their unit to manage matters involving GAO. Send name, office symbol, and DSN number to HQ AFSPC/FMF.
- 2.7.2. Notify HQ AFSPC/FMF immediately if contacted directly by GAO personnel to arrange a visit or to provide information.
- 2.7.3. Send a written closeout report to HQ AFSPC/FM. (See para [3.3](#)).

**2.8. AFSPC Unit APC:**

- 2.8.1. Serves as a point of contact with GAO personnel.
- 2.8.2. Manages GAO matters using AFSPC responsibilities and procedures as shown in this instruction.
- 2.8.3. Keeps the Commander, staff and HQ AFSPC/FMF informed of GAO matters.

**3. Procedures:****3.1. Handling GAO Requests:**

- 3.1.1. GAO initiates all requests for information through the APC.
- 3.1.2. APC keeps a record of all information requested by and given to the GAO on AFSPC Form 5 and AFSPC Form 6.
- 3.1.3. Upon requests for interviews and briefings, the APC:
  - 3.1.3.1. Fills out sections 1 and 2 of AFSPC Form 5.
  - 3.1.3.2. Arranges interview or briefing with persons qualified to address the subject. Fills in section 3 of AFSPC Form 5.
  - 3.1.3.3. Makes sure the person being interviewed or briefer knows what can and cannot be released, security procedures, and special handling requirements. Contact HQ AFSPC/FMF if unsure about authority for release.
  - 3.1.3.4. Notifies the GAO official of the time, place, and name of interviewee or briefer.
  - 3.1.3.5. Has the person being interviewed or briefer fill out section 4 of AFSPC Form 5 immediately after the interview.
  - 3.1.3.6. Sends the request to the appropriate OCR-POC if requested information is not within

the APC's staff element (use AFSPC Form 5). The OCR-POC:

3.1.3.6.1. Follows the procedures in paras **3.1.3.2.** through 3.1.3.5.

3.1.3.6.2. Returns the completed AFSPC Form 5 to the APC.

3.1.3.6.3. Coordinates with the APC on any requests by the GAO for additional information (use AFSPC Form 5).

3.1.4. Upon request for documents, the APC follows the same general procedures outlined in **3.1.3.1.** through 3.1.3.6.3. using AFSPC Form 6.

3.1.5. If this headquarters is not authorized to release information or documents requested, the APC tells the GAO who has release authority (JCS and so forth) and offers administrative help in getting release authority. Ask HQ AFSPC/FMF for guidance.

### **3.2. GAO Draft Report:**

3.2.1. APC prepares response to HQ USAF OPR tasking for management comments. Contact HQ AFSPC/FMF if assistance is needed.

3.2.1.1. Each finding contained in the draft report requires a response (concur, concur in principle or nonconcur). A discussion or explanation paragraph may be included for clarification.

3.2.1.2. Each recommendation contained in the draft report requires a response (concur, concur in principle or nonconcur) followed by a description of the action planned to correct the deficiency noted. Include an estimated completion date.

3.2.2. PSA coordinates response with Headquarters staff OCRs involved in the review using AF Form 1768, **Staff Summary Sheet**, and sends to AFSPC/DS for approval and signature. Include HQ AFSPC/FM for coordination on AF Form 1768.

### **3.3. Close-out Report:**

3.3.1. HQ AFSPC PSA submits a written close-out report to HQ AFSPC/FM within 5 workdays following GAO's exit briefing or notice of completion of its survey or review. Include a statement indicating whether or not the report merits HQ USAF attention.

3.3.2. If required, HQ AFSPC/FM gets AFSPC/DS approval to release report to HQ USAF.

## **4. Forms Prescribed:**

4.1. AFSPC Form 5, **Audit Agency Request for Interviews or Briefings.**

4.2. AFSPC Form 6, **Audit Agency Request for Documents.**

S. A. GREGORY, Col, USAF  
Comptroller