

**BY ORDER OF THE COMMANDER
AIR MOBILITY COMMAND**



AIR FORCE INSTRUCTION 65-401

AIR MOBILITY COMMAND

Supplement 1

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Financial Management

**RELATIONS WITH THE GENERAL
ACCOUNTING OFFICE**

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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AFI 65-401, 23 March 1994 is supplemented as follows: This supplement is not applicable to Air National Guard and United States Air Force Reserve units. Ensure all records created by this instruction are maintained and disposed of IAW AFMAN 37-139, *Records Disposition Schedule*.

SUMMARY OF REVISIONS

This document is substantially revised and must be reviewed in its entirety.

This issuance clarifies GAO audit handling procedures and changes AMC financial services office titles, office symbols, and numbered Air Force.

2.1. **Air Force and GAO Relationships.** Within AMC headquarters, the designated AMC staff office of primary responsibility (OPR) is responsible for providing adequate working space during audit visits.

2.5.1. (Added) Within AMC headquarters, the Financial Services Branch (AMC/A87F), under the Financial Services Division, serves as command audit focal point for managing and coordinating GAO matters. For audit visits to AMC headquarters, the designated AMC staff OPR will keep the command section, offices of collateral responsibility (OCR), and AMC/A87F informed of significant audit matters, including the progress of visits. AMC/A87F will monitor and coordinate the administrative adequacy of replies to GAO reports and requests for information. AMC/A87F is responsible for the following:

Designating AMC staff OPRs and OCRs for GAO visits to the headquarters.

Maintaining all correspondence files for all GAO visits.

Notifying AMC headquarters staff agencies, AMC numbered Air Force (NAF), and base-level audit points concerning GAO visits, which may affect them.

Verifying security clearances and arrange for security badges for GAO personnel visiting AMC headquarters.

Escorting GAO personnel visiting AMC to scheduled in-briefings. When necessary, AMC/A87F will assist the AMC staff OPR in escorting auditors to other scheduled meetings.

2.5.2. (Added) For AMC activities, the comptroller function serves as the local audit focal point. For AMC organizations where a financial management and comptroller function does not exist, the unit or organization commander will designate a focal point. The local audit focal point will:

Notify AMC/A87F of the name, office symbol, and telephone number of the individuals responsible for audit focal point duties. Update this information as changes occur.

Maintain a file copy of all data provided to the GAO. If the material is too voluminous, provide a description of the material and where it is maintained.

Advise AMC/A87F when contacted directly by the GAO of visits and requests for information. (See paragraphs 3.3.1. and 4.2. of this supplement.)

Process and send visit reports to AMC/A87F. (See paragraph 3.5. of this supplement.)

Keep the servicing staff judge advocate, AMC IG Gatekeeper, and public affairs offices informed of significant audit matters. **NOTE:** Any matter having the potential for media coverage, criminal investigation, or further inquiry by any government entity (IG, etc.), should be regarded as significant.

Refer all requests for official AMC repository of transportation movement and cost data in response to congressional and audit agency requirements to HQ AMC/A88.

3.1.3. If the GAO notification letter identifies a specific AMC activity as a possible visit site, AMC/A87F will provide the local audit focal point a copy of the notification letter, AMC/A87F will contact HQ AFAA/MS (regional AFAA office) if additional information is required concerning audit objectives and locations to be visited.

3.2. GAO Headquarters-Level Entrance, Interim Status, and Exit Meetings: For entrance briefings at AMC headquarters, a colonel (O-6) should attend the initial entrance briefing (inbrief).

3.2.3. The local audit focal point will arrange an outbrief with the installation and appropriate functional managers. Within AMC headquarters, the designated AMC staff OPR will arrange the outbrief and notify AMC/A87F and AMC OCRs of the time and location of the outbrief. If the GAO requires AMC comments on a statement of fact, the local audit focal point or the AMC staff OPR will send a copy of all correspondence or information that was provided to the GAO relating to this document to AMC/A87F.

3.3.1. Upon notification of GAO visit, the installation audit focal point will advise AMC/A87F, AMC staff OPRs, and intermediate headquarters by e-mail, message, or letter of the scheduled visit. (Overseas units will advise AMC headquarters by e-mail or message.) Correspondence will include visit dates, names, security clearances of auditors, subject, project number, and audit objectives. Immediately discontinue reporting data requirements during emergency conditions; discontinue reporting via message during MINIMIZE.) Initial contact may be made by telephone. The local audit focal point will verify the identities and security clearances of visiting GAO auditors and arrange an inbrief with the unit commander and appropriate functional managers. Within AMC headquarters, the designated AMC staff OPR will arrange the in-briefing and notify AMC/A87F and AMC OCRs of its time and location; set up other required

meetings with OCRs; and, in addition, ensure all individuals working with or providing information to the auditors are knowledgeable of the provisions of the basic instruction.

3.3.3. If additional information is obtained during in-briefing concerning scope and objectives of audit, the local audit focal point will provide this information to AMC/A87F, AMC staff OPRs, and intermediate headquarters. If significant discrepancies are uncovered during audits, the local audit focal point will notify AMC/A87F, AMC staff OPRs, and intermediate headquarters immediately. Immediately discontinue reporting data requirements during emergency conditions; discontinue reporting via message during MINIMIZE.

3.5. **Reports of GAO Visits (RCS: SAF-FMP(AR)9438, GAO Visit Report):** The local audit focal point will ensure the functional OPR prepares a visit report for all GAO visits. The audit focal point will review and send the visit report to AMC/A87F within 15 workdays. The AMC OPR will obtain input from the AMC OCRs as appropriate, when preparing the visit report. Reports, directives, documentation, or other information already available at AMC headquarters need not be sent.

4.2. **Access to Information.** AMC personnel will permit properly cleared GAO personnel prompt access to Air Force-controlled information needed for the auditor's evaluation. AMC OPRs will determine the GAO auditor's identity and audit assignment before providing information to the auditor. It is Air Force policy to cooperate with the auditors in executing their official duties. However, access to operation plans (OPLAN) and any supporting documentation is extremely sensitive and requires special treatment. Release of information should be on a need-to-know basis and should be carefully limited to those documents or portions of documents directly related to the audit. JCS Memorandum of Policy (MOP) 60 provides specific guidance concerning the types of OPLAN data that can be released by the holders without approval from the Joint Chiefs of Staff. If questions arise concerning access to or release ability of an OPLAN or any other information, the local audit focal point or AMC staff OPR will inform AMC/A87F, which will assist in following the guidance in paragraphs 4.3 and 4.4 of the basic instruction.

5.2.1. Upon receipt of a GAO report for AMC comments, AMC/A87F will send report to the AMC staff OPR to prepare a fully coordinated AMC response. AMC staff OPR will ensure reply is coordinated with AMC/A87F and appropriate OCRs before dispatch to the Air Staff OPR. The OPR is responsible for determining what level of management should sign the AMC response to audit reports and requests for information (i.e. command section or directorate-level) and ensuring the command section is advised of any significant findings.

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Deputy Comptroller