



**RELATIONS WITH THE DEPARTMENT OF
DEFENSE, OFFICE OF THE ASSISTANT
INSPECTOR GENERALS FOR AUDITING, AND
ANALYSIS AND FOLLOW UP**

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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AFI 65-402, 19 July 1994, is supplemented as follows: (This publication does not apply to Air National Guard and United States Air Force Reserve units.)

SUMMARY OF REVISIONS

This document is substantially revised and must be completely reviewed.

This revised issuance clarifies procedures on follow up of AFAA audit procedures, change financial management office titles, office symbols, and reportable numbered Air Force (NAF).

1. Responsibilities and Authorities. Air Force relations with the Office of the Inspector General for Inspections (OAIG-INS) are not addressed in this regulation. AMC/A87F is not responsible for monitoring OAIG-INS activities.

1.1.1. Within AMC headquarters, the designated staff office of primary responsibility (OPR) is responsible for providing adequate working space during audit visits.

1.3.4. Within AMC headquarters, the Financial Services Branch (AMC/A87F) serves as the command audit focal point for managing and coordinating OAIG-audit (AUD) matters.

1.3.4.1. For audit visits to AMC headquarters, the designated staff OPR is responsible for informing the command section, offices of collateral responsibility (OCR), and AMC/A87F of the progress of OAIG-AUD visits and significant audit activity. AMC/A87F designates AMC staff OPRs and OCRs for OAIG-AUD visits to the headquarters. AMC/A87F also is responsible for:

1.3.4.1.1. (Added) Maintaining correspondence files for all OAIG-AUD visits.

1.3.4.1.2. (Added) Notifying AMC staff agencies, AMC numbered Air Force (NAF), AMC services, and local audit focal points of OAIG-AUD visits that may affect them.

1.3.4.1.3. (Added) Verifying security clearances and arranging for security badges for OAIG-AUD personnel visiting AMC.

1.3.4.1.4. (Added) Escorting OAIG-AUD personnel visiting AMC to scheduled inbriefings. When necessary, AMC/A87F will assist the AMC staff OPR in escorting auditors to scheduled meetings.

1.3.5. For AMC activities, the comptroller function serves as the local audit focal point. For AMC organizations where a comptroller function does not exist, the unit or organization commander will designate a focal point. The local audit focal point will:

1.3.5.1. (Added) Notify AMC/A87F of the name, office symbol, telephone number, and e-mail address of individuals responsible for audit focal point duties, and update this information as changes occur.

1.3.5.2. (Added) Maintain a file copy of all data provided to OAIG-AUD. If the material is too voluminous, provide a description of the material and where it is maintained.

1.3.5.3. (Added) Advise AMC/A87F when contacted directly by OAIG-AUD of visits and requests for information. (RCS: AMC-FMP(AR)9514, Direct Contacts by OAIG-AUD applies). **NOTE:** This report is designated emergency status code D. Immediately discontinue reporting data requirements during emergency conditions. Discontinue electronic reporting during *MINIMIZE*).

1.3.5.4. (Added) Process and send visit reports (RCS: AMC-A87(AR)9514).

1.3.5.5. (Added) Keep the servicing staff judge advocate informed of significant audit matters.

2.2. The AMC staff OPR is responsible for arranging inbriefs and outbriefs, setting up meetings within their directorate or special staff agency and with OCRs and ensuring all individuals working with or providing information to the auditors are knowledgeable of the provisions of the basic instruction. On notification of an OAIG-AUD visit, the local audit focal point will advise HQ AMC/A87F, AMC staff OPRs, and intermediate headquarters by letter or e-mail of the scheduled visit to include overseas units. RCS: AMC-A87(AR)9515, Notification of OAIG AUD Visit, applies. **NOTE:** This report is designated emergency status code D. Immediately discontinue reporting data requirements during emergency conditions. Discontinue electronic reporting during *MINIMIZE*.

2.2.5. The installation audit focal point will verify auditor's identities and security clearances of visiting OAIG-AUD auditors and arrange an inbrief with the unit commander and appropriate functional managers. Within AMC headquarters, the designated staff OPR will arrange inbriefs and notify AMC/A87F and staff OCRs of its time and location. If, during the inbrief, additional information is obtained concerning the scope and objectives of the audit, the installation audit focal point will provide this information to AMC/A87F, AMC staff OPRs, and intermediate headquarters. RCS: AMC-A87(AR)9516, Audit Scope and Objectives, applies. **NOTE:** This report is designated emergency status code D. Immediately discontinue reporting data requirements during emergency conditions. Discontinue electronic reporting during *MINIMIZE*.

2.2.6. If significant discrepancies are uncovered during the audit, the local audit focal point will notify AMC/A87F, AMC staff OPRs, and intermediate headquarters immediately. RCS: AMC-A87(AR)9517, Significant Audit Discrepancies, applies. **NOTE:** This report is designated emergency status code D. Immediately discontinue reporting data requirements during emergency conditions. Discontinue electronic reporting during *MINIMIZE*.

2.2.7. The installation audit focal point will arrange an outbrief with the commander and appropriate functional managers. Within AMC headquarters, the designated staff OPR will arrange the outbrief and notify AMC/A87F and AMC OCRs of the time and location of the outbrief.

2.4. AMC personnel will permit properly cleared OAIG-AUD personnel prompt access to Air Force-controlled information needed for the auditor's evaluation. It is Air Force policy to cooperate with 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 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 JCS approval. If questions arise concerning access to or the releasability 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 the basic instruction.

2.4.6. AMC/A87F will assist OAIG-AUD and AMC staff OPRs, as necessary, when an auditor requests access to specific information and documents maintained by AMC headquarters.

2.5. The installation audit focal point should ensure the functional OPR prepares a visit report for all OAIG-AUD visits. The audit focal point will review and send the visit report to AMC/A87F within 15 workdays following the outbriefing. For OAIG-AUD visits to AMC headquarters, the AMC staff OPR is responsible for preparing and sending the visit reports to AMC/A87F within 15 workdays. The AMC OPR will obtain input from the AMC OCRs, as appropriate, when preparing the visit report.

3.1.7. The installation audit focal point or the AMC staff OPR will provide AMC/A87F with a copy of all correspondence provided to OAIG-AUD during the verification process.

3.3.1.1. On receipt of an OAIG-AUD report for AMC comments, AMC/A87F will send the report to the AMC staff OPR for preparation of a fully coordinated AMC response. The staff OPR will ensure the reply is coordinated with HQ AMC/A87F and appropriate OCRs prior to dispatch to the Air Staff OPR. The OPR is responsible for determining what level of management (i.e. command section or directorate level) should sign the AMC response to audit reports and requests for information from OAIG-AUD.

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