



26 FEBRUARY 2004

Financial Management

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

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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Supersedes AFI 65-403, AMCSUP1,
2 August 1999

Certified by: HQ AMC/A87 (Maj Dick M. Fulton)
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AFI 65-403, 2 June 1994, is supplemented as follows: (This supplement 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). Also, changes the format of attachment 1, sample progress report. The memorandum changes the memorandum for block to be addressed to AMC/A87 (MAJCOM Audit Focal Point) with a courtesy copy to the installation AFAA and the NAF.

2.8. MAJCOM, FOA, and DRU Commanders. Within AMC headquarters, the Financial Services Division, Directorate of Comptroller (AMC/A87), serves as the command audit focal point for managing and coordinating AFAA matters.

2.9.2. The AMC Financial Services Division HQ AMC NAFFA (A87F) will independently prepare and submit a semiannual report for public accountant contract audit (PACA) reports.

2.10.1. For AMC organizations where a comptroller function does not exist, the unit or organization commander will designate a focal point. Notify AMC/A87F by e-mail or memo, the name, office symbol, telephone number, and e-mail address of the individuals responsible for audit focal point duties. Update this information as required.

2.10.4. Subordinate command focal points will send progress reports to the servicing Air Force Audit Agency with a courtesy copy to AMC Financial Services Division (AMC/A87F). The first progress report will be due one month after the estimated completion date (ECD) of the first finding or recommendation that was scheduled for closure (Attachment 1). Example: a recommendation was scheduled for closure, 15

January, then you must report the actions taken to close that recommendation NLT 15 February; thereafter, reports will be required 30 days after the next recommendation due date and will cover all items scheduled for closure until the audit is closed. However, if you did not meet the ECD, you must report why you were unable to meet your established suspense date and provide a new ECD, which cannot exceed one year from previous ECD. The wing commander or vice wing commander of the audited activity must sign the progress report. **NOTE:** This report is designated emergency status code D. Immediately discontinue reporting data requirements during emergency conditions. Discontinue electronic reporting during MINIMIZE.

2.10.5. An audit report is considered officially closed when the installation commander reports that all corrective actions have been taken. AMC Headquarters will notify the installation commander only if the functional OPR takes exception to the closure.

Attachment 5 (Added)**SAMPLE PROGRESS REPORT**

MEMORANDUM FOR AMC/A87 (MAJCOM Audit Focal Point)

FROM: Installation Wing Commander or equivalent

Address

SUBJECT: Progress Report, Report of Audit Title, Project Number, Installation

1. State which progress report this is, i.e, this is our second progress report and reference open recommendations only.
2. Reference recommendation 3: The remaining 121 pieces of Defense Switching Network (DSN) equipment have been identified and marked, and a new CA/CRL was prepared on 4 Dec 03. Actual monetary benefit achieved by this corrective action is \$108,900. Recommend this item be CLOSED.
3. Reference recommendation 4. We have located 15 film prints of the missing 22 and have updated AF Forms 474, Film Print Control. An investigation is continuing for the missing 7 film prints. Estimated completion date: 20 Dec 03.

*NAME, Rank, USAF
Wing or Vice Wing Commander*

*cc: Installation AFAA
Installation/Audit Focal Point
(18 AF/CCE)*

NOTE: *Forward courtesy copy to AMC/A87F a copy of the memo with //SIGNED// typed above Wing or Vice Wing Commander's name, forward original to AFAA and keep copy for your files.*

GARY W. MINOR, Colonel, USAF
Deputy Comptroller