



The FIP Report

Office of the Assistant Secretary of the Army (Financial Management & Comptroller)

Summer 2014



Preparing for Audit – Visualizing Army Business Processes

Brigadier General David C. Coburn, Deputy Chief of Staff, Third Army/U.S. Army Central Command (USARCENT), G8 (Resource Management/Financial Operations) Comptroller recently sat down with the **Army FIP Program Management Office** and outlined ARCENT’s immediate challenges and goals leading up to the Fiscal Year (FY) 2015 Schedule of Budgetary Activity (SBA) audit and where the Command is focused as part of broader Army financial management reform.



BG David Coburn, USARCENT
Deputy Chief of Staff, G8

What challenges do you face in leading the USARCENT audit readiness efforts?

The challenges I face as the USARCENT G8 really don’t describe the full challenges for USARCENT. This is a team effort and has been from the very beginning of our audit readiness effort. Our challenge is herding everyone together to achieve a coordinated audit readiness effort at USARCENT. We are a complex organization and with the Commanding General’s active involvement, we established an Audit Readiness Task Force (ARTF) to include participation across the Command(s). Within the ARTF we have the G1, the G4, the G3, the Chief of Staff, all the way down to the individual fund centers and their Commanders.

One other key challenge is personnel and unit turnover, including deployed forces. The concept of audit readiness is new to many of the Soldiers, civilians, and Commanders coming into USARCENT. So our challenge is getting a continual and coordinated audit readiness message out. We ensure audit readiness remains at the forefront through regular communication with the field so they doing the things needed and doing it right. It all comes back to the ARTF we established, the Commanding General’s involvement, and the emphasis on audit readiness.

Can you discuss USARCENT’s workforce challenges achieving auditability?

It is a continual effort to keep the workforce informed. Our ARTF holds weekly video teleconferences (VTCs) with the field. We continually push out new or updated training from Headquarters, Department of the Army (HQDA) by working with the Accountability and Audit Readiness Directorate, and we are developing our own internal training and processes. In our high turnover environment, we found that developing process maps is especially central to our future success.

We are placing a huge emphasis on developing our process maps for the 19 critical functions we have identified and archiving them on the USARCENT MilBook site (https://www.milsuite.mil/wiki/USARCENT_G8). As personnel turns over, there will be a centralized location to view the processes and see what “right looks like”. My focus is to make sure USARCENT is ready when the auditors come in.

Contents

Preparing for Audit, Interview with USARCENT -----	1
GF SBR Exam 3 -----	3
SBR/SBA Corrective Action Matrix -----	5
Army 3Q FY 2014 In-Process Review -----	5
Internal Review /Audit Readiness Workshop -----	7
Senate Hearing on DoD Financial Management -----	7
2014 FIAR Plans Status Report -----	8
External Examination Updates SBR and E&C -----	8
Audit Readiness Milestones --	9

Accountability and Audit Readiness

The Accountability and Audit Readiness Directorate oversees the Financial Improvement Plan (FIP) that guides the Army’s audit readiness efforts.

We are all accountable for managing the Army’s dollars and resources. Accountability leads to a stronger Army and a positive audit opinion, which proves we are responsible stewards of taxpayer dollars and justifies funds we request from Congress.

Ultimately, accountability and audit readiness are inherent to Army’s mission because they allow us to better support the warfighter through better management of Army resources.



How is audit readiness communicated and reinforced at USARCENT?

We use the Army system. We started out with an Execution Order (EXORD) and follow that up with Fragmentary Orders (FRAGOs) as required. We use FRAGOS to announce when samples are coming out, the status of the samples, and how USARCENT performed in a given month’s testing. We also use FRAGOS to issue critical information as we identify weaknesses during the sampling effort. We use the Commanding General extensively. The Commanding General puts out his vision and his directives on what we’re doing with audit readiness. Audit readiness is always a part of our Commander’s Conferences, where both myself and COL Johnson brief, and in the periodic Theater Resource Management Conferences, one of which is coming up on July 15th in Qatar. Also, on the existence and completeness side, the G4 has conferences where audit readiness is briefed. COL Johnson attends and briefs on what USARCENT is doing and what we need from them, what “right looks like”, and how we are all going to get there. We go across the complete command making sure audit readiness is on the forefront of everyone’s mind.

What business process or general area presents the most challenge?

When USARCENT first undertook the business process mapping effort we focused on what would get us to audit readiness; simply how do we pass a sample? Probably the two hardest things for our mapping were trying to identify where the controls were occurring in the process and where the documents were stored. We focused our business process effort on getting everyone together to make sure we all use the same standard processes across all of USARCENT so everything is done in a standardized way consistently.

While our ARTF is pushing the business process mapping, it is a total team effort led by COL David Johnson and LTC Tommie Mcgay with the entire Command’s involvement, including all fund centers and subject matter experts from outside the organization. Our initial challenge for this effort was simply starting, putting pen to paper and getting the processes documented. Making sure everything is mapped, the right processes are in place, and the right information is archived is a continual challenge. For example, with Contractual Services, HQDA considers this one big business process; however, for USARCENT this involves documenting seven to eight sub-processes at the execution level to fully understand how things operate on a daily basis.

Another big challenge is outside organizations. For example, USARCENT has to work with CPAC for civilian personnel samples. USARCENT has set up Memorandums of Agreement (MOAs) with the outside organizations that handle the documentation so the samples will be worked for USARCENT within the timeframe. Given the quick turnaround time for sampling, when USARCENT has to partner with other organizations, whether it’s the Defense Logistics Agency (DLA), Defense Finance and Accounting Services (DFAS), or the Army G1, it’s critical to develop relationships and make sure they have the same emphasis on completing samples. A part of building these relationships has been requesting an audit readiness point of contact (POC) to streamline the process and response time. We are documenting in the process maps when an outside organization’s cooperation is required.

The rest of BG Cobern’s interview is available on page 10.

Army Audit Committee and In-Process Review

The latest presentations and meeting minutes from the Quarterly Army Audit Committee and In-Process Review are available on the Army Audit Readiness website.

3rd Quarter Army Audit Committee
<https://www.us.army.mil/suite/files/42445278>

3rd Quarter In-Process Review
<https://www.us.army.mil/suite/files/42804550>

Contact Us

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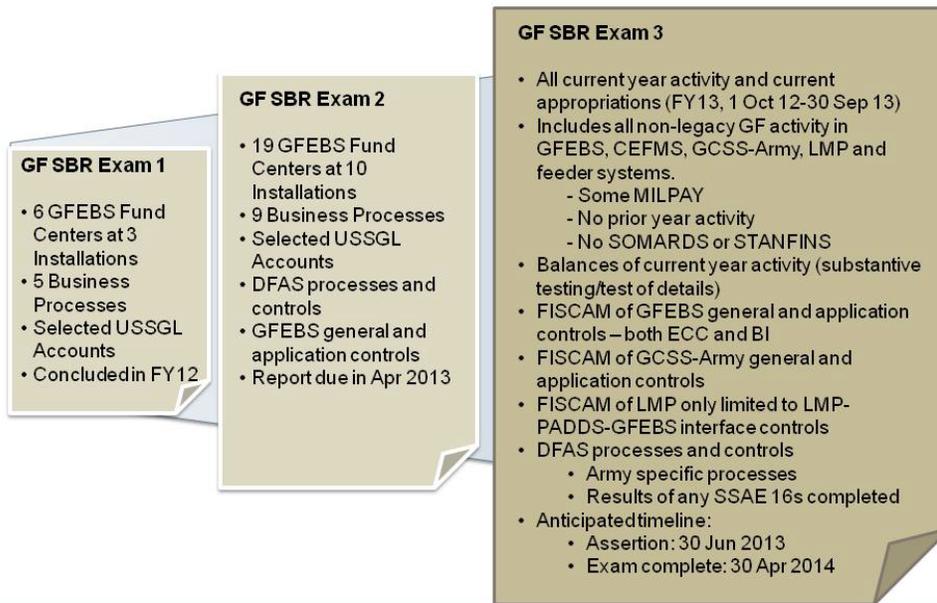
Visit Us on AKO

www.us.army.mil/suite/page/auditready
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GF SBR Exam 3 – Findings and Recommendations

In April 2014, an independent public accounting (IPA) firm finalized its report on the Army’s third examination of the General Fund (GF) Statement of Budgetary Resources (SBR). An audit report was released along with the auditor’s findings, many of which are consistent with findings identified by the Office of the Assistant Secretary of the Army, Financial Management and Comptroller (OASA(FM&C)).

The Army has participated in three increasingly expansive examinations to thoroughly prepare for the upcoming Department of Defense (DoD) GF SBA audit, scheduled to begin October 2014.



Within the Exam 3 audit report, material weaknesses were identified in six areas. This included data populations, supporting documentation, internal controls, financial reporting, Army-owned feeder systems, and certain General Fund Enterprise Business System (GFEBs) controls. Significant deficiencies included, the lack of sufficient information technology (IT) controls to protect GFEBs and its supporting IT general controls environment (database and operating system).

Material Weaknesses

Populations Supporting the Schedule of Budgetary Activity

Finding: The Army did not have a fully established process for querying the applicable systems to extract the requested populations and reconciling the populations to the SBA.

Recommendation: The Army should develop, document, and implement policies and procedures related to populations so they are provided timely, completely, include necessary data elements, and are reconciled to the SBA and the general ledger.



Vice Chief of Staff of the Army
General John F. Campbell

VCSA SVTC

On 6 June 2014, the VCSA chaired a secure video teleconference (VTC) with Commands to confirm their status reports on audit readiness in preparation for the FY 2015 SBA audit. Subsequently, Commanders will provide audit readiness updates in their monthly briefings to the Chief of Staff of the Army.

Mr. Robert Speer, Acting ASA(FM&C) briefed on the results from Exam 3 and audit readiness monthly testing and five Commanders briefed on their audit readiness challenges and their efforts to achieve audit readiness.

A summary of the VTC and the lessons learned and best practices shared by Commands is posted on AKO at the following URL:
<https://www.us.army.mil/suite/doc/42998162>.

Supporting Documentation

Finding: The Army did not consistently have key supporting documentation readily available to demonstrate that financial transactions were properly recorded or to demonstrate the performance and effectiveness of control activities for 11 of the 18 internal controls tested.

Recommendation: The Army should define what constitutes sufficient key supporting documentation for the various types of transactions; provide guidance on the retrieval and submission of supporting documentation; and communicate supporting documentation retention requirements.

Internal Control Gaps and Design Deficiencies

Finding: The Army did not complete an end-to-end process review, to include feeder systems and related controls, during identification of its key control activities, including controls performed by service providers.

Recommendation: The Army should re-evaluate its processes, including consideration of end user controls, feeder systems, and the general ledger system control environment in order to properly identify, develop, document and implement the key control activities impacting the relevant SBA account balances.

Financial Reporting

Finding: The Army has not obtained service provider reports or designed and implemented manual controls to compensate for ineffective general IT and application controls and control gaps that may exist in the Defense Departmental Reporting System and other financial reporting-related systems.

Recommendation: The Army should work with service providers and the GFEBs Program Management Office (PMO) to research and address manual and application control gaps. The Army should develop, document, and implement policies and procedures over deficient reports and formally communicate to all Army locations, via re-distribution of policy and/or via training to ensure transactions are recorded in the correct accounts timely.

Army-Owned Feeder Systems General IT Controls

Finding: The Army has not properly designed or effectively implemented sufficient IT controls for the Army-owned feeder systems applications and their financial data. The Army did not consistently maintain or have readily available appropriate audit evidence, to include source documentation, system-generated population listings and configuration settings for the Federal Information System Controls Audit Manual IT general control review areas.

Recommendation: The Army should strengthen access controls; strengthen configuration management controls; further segregate duties related to system support functions, including restriction of access to the production environments; and work with the Office of the Under Secretary of Defense (OUSD) to ensure the necessary adequate service organization reports are completed and provided to users.

The Army's ERP Future



COL Harry Culclasure, Army Program Executive Office – Enterprise Information Systems (PEO EIS)

On 21 May 2014, the Federal Times published an article discussing the Army's high-profile enterprise resource planning (ERP) programs, each with distinctive purposes critical to the service's financial management.

Within this article COL Harry Culclasure, Army Enterprise Systems Integration Program (AESIP) Project Manager at the Army PEO EIS stated:

“Financial audit-readiness is enabled by visibility of actual execution — visibility of the actions performed in the systems that create debits and credits, users performing those actions and the manner in which they are performed.”

The full article can be found at <http://www.federaltimes.com/article/20140521/ERP01/305070019/>

GFEBs Access and Configuration Management Controls

Finding: The Army did not develop and/or fully implement policies and procedures to comply with the DoD and Army general IT control system requirements. As a result, the weaknesses may affect the accuracy, integrity, and availability of GFEBs and its financial data.

Recommendation: The Army should strengthen access controls and monitoring, and strengthen configuration management controls around testing application changes and documenting management approval of application changes prior to implementation into the production instance.



Exam 3 allowed us to identify key areas of focus. We must proactively address control and documentation deficiencies, identify key control gaps in the assertion package and support the accuracy and completeness of sample amounts recorded in the general ledger.

With efforts related to Exam 3 now complete, the Army is using this information to further improve its processes in preparation for the GF SBA audit, which is scheduled to begin in October 2014. ■

SBR/SBA Corrective Actions Matrix

In preparation for the FY 2015 SBA audit, the OASA(FM&C) developed an SBR/SBA Corrective Actions Matrix. This matrix is comprised of remediation activities to address material weaknesses, significant deficiencies, and deficiencies as identified by the OASA(FM&C). These material weaknesses and deficiencies, which were further highlighted by an independent public accounting firm during Examination 3, require immediate attention by Command leadership and stakeholder community.

The OASA(FM&C) deems the corrective actions to be critical steps towards its objective of obtaining an unqualified audit opinion. The corrective actions matrix includes organizations responsible for implementing the activities, other stakeholders, and projected completion dates.

To assist in the implementation of the corrective actions, the OASA(FM&C) will conduct workgroup sessions with stakeholders, coordinate the integration of remediation efforts, monitor progress, provide strategic oversight of each endeavor to help ensure that efforts are coordinated, and evaluate whether material weaknesses and deficiencies have been resolved. ■

Army 3Q FY 2014 In-Process Review

The Army Financial Improvement Plan (FIP) Working Group held its 3rd Quarter In-Process Review (IPR) for FY 2014 on 1 May 2014 at the Joint Base Myer-Henderson Hall Community Center in Fort Myer, Virginia. The focus for the IPR was the recent GF SBR Exam 3; Existence and Completeness (E&C) and the efforts of the Logistics Innovation Agency were also touched on. A number of leaders in the Audit Readiness and Internal Review community presented during the IPR.

Is the Army a business?



Lt. General Thomas W. Spoehr, Director of the Army Office of Business Transformation

On 28 May 2014, LTG Thomas W. Spoehr, Director of the Army Office of Business Transformation, spoke to members of the Association of the U.S. Army at its 270th Institute of Land Warfare breakfast about why the Army is not a business, but needs to be run with the same efficiencies in mind.

While the Army is not a business, Spoehr said if it is to be successful, the Army must exhibit "world-class" business practices.

"If we tolerate inefficient business practices, we risk sending America's sons and daughters into combat ill-prepared, and I think you all agree that's unacceptable."

The full article can be found at http://www.army.mil/article/126882/Is_the_Army_a_business/

Mr. Thomas Steffens, OASA(FM&C) Director of Accountability and Audit Readiness, and Mr. William Roberts, OASA(FM&C) Director of GF Audit Readiness spoke about the efforts the Army had undertaken over the last year emphasizing all the SBR, E&C, and ERP system assessments. Mr. Roberts spoke about the corrective actions resulting from Exam 3 and how they will be tracked to prepare for the October SBA audit. Specifically, he noted OASA(FM&C) will be working very closely with the GFEBs team and the Deputy Assistant Secretary of the Army for Financial Information Management (DASA-FIM) to develop solutions to ensure the Army obtains the right data populations (a material weakness identified in Exam 3).



Mr. Wesley Robinson, OASA(FM&C) Director of GFEBs Functional Sustainment presented an update on the GFEBs efforts cross-walking the Exam 3 notices of findings and recommendations (NFRs) to a heat map and their efforts prioritizing critical items. Additionally, he noted the GFEBs team is putting together a Configuration Management Accountability Matrix and working with the Deputy Assistant Secretary of the Army for Financial Operations (DASA-FO) on policy for outstanding documents in the system and working on systemic issues to monitor procedures.

In addition to the OASA(FM&C) presentations on the GF SBR Exam 3, Ms. Nancy Phillips, a Partner with KPMG presented the Exam 3 results and findings from the auditor's viewpoint. Ms. Phillips noted Exam 3 was the first time Army management had asserted to balances and not just controls and was different from past efforts as military pay (MilPay) was a new business process for Exam 3. KPMG was also able to look at the key controls for the 13 Army-owned feeder systems for the first time. Ms. Phillips stated that she felt the Army was better placed than other DoD organizations she had seen and recommended the Army not focus on how many NFRs were received in Exam 3, but to look at the severity and length of time it will take to correct them noting that many of the NFRs could be corrected in a short time.

Rounding out the presentations for the day, Mr. William Holtzman, U.S. Army Corps of Engineers (US ACE), and COL David Johnson, U.S. Army Central (USARCENT) Chief of Audit Readiness spoke to the attendees.

Mr. Holtzman presented on the USACE experience and lessons learned from the multiple audits of the Corps of Engineers Financial Management System (CEFMS). He recommended commands work to catch things before the auditors do; noting that at times USACE found things that were wrong which the auditors missed enabling them to implement corrective actions before the next audit. Mr. Holtzman reiterated what OASA(FM&C) has been stating—one office can't do it all. Having leadership support reduces pushback from program managers and resource managers, so make sure to emphasize the importance of audit readiness with your commanders.



Logistics Audit Readiness

To assist commanders in achieving accountability for financial improvement and audit readiness, the Army Logistics Innovation Agency (LIA) is pleased to announce that guidance, reports, and analysis for achieving Army audit readiness is now accessible at LIA's website.

Included on the web site are the latest monthly and quarterly reports that examine the root causes of test failures and paths to remediation; identify logistics activities which require financial controls; and describes a path to a sustainable audit environment.

These efforts will support the Army in asserting audit-readiness as mandated by Congressional law and sustaining an audit ready environment.

To view these and more, please visit: <https://lia.army.mil/site/home.aspx>





COL Johnson presented on audit readiness efforts from the perspective of an operational command and what USARCENT has and is doing to achieve audit readiness. He spoke about establishing a task force with G8, G4 and G1 and later pulling in the Principal Assistant Responsible for Contracting (PARC) to assist when the task force was split into SBR and E&C sides. COL Johnson noted other differences for USARCENT; specifically rotational units and augmentees which change out every nine to 12 months makes training difficult, but is something they are actively working to address. In addition to the training efforts, COL Johnson spoke about USARCENT's efforts to standardize processes and creating process maps to facilitate knowledge transfer and standardization across staff.

The IPR presentation and full meeting minutes are available on the Audit Readiness site on AKO at the following URL:

<https://www.us.army.mil/suite/files/42804550>. ■

Internal Review/Audit Readiness Workshop

The Army Headquarters Internal Review (IR) Office in conjunction with the Army Audit Readiness team held an IR / Audit Readiness Workshop on 30 April 2014 in Arlington, Virginia. Mr. Jorge Roca, (OASA(FM&C)) Director of Finance and Accounting Operations Oversight, opened the workshop providing updates on the Army's audit readiness status and promoted the sharing of lessons learned and audit readiness experiences.

In addition to the deep dives into the individual audit work streams (SBR and E&C) during the workshop, Ms. Sharon Hale, OASA(FM&C) Director of Integration and Controls, discussed the differences between the processes for the past three examinations and the upcoming audit process. ■

Senate Hearing on DoD Financial Management

On 13 May 2014, a Senate Homeland Security and Governmental Affairs Committee hearing was held concerning improving DoD financial management.

Mr. Robert Speer, Acting ASA(FM&C), testified on Army financial management. In addition, the other DoD branches testified and the Department of Defense Inspector General (DoD IG) and Government Accountability Office (GAO) Financial Management Director provided remarks. DoD Comptroller Robert Hale affirmed that the Pentagon was on track to achieve audit readiness by 2017, but challenges remained.

The CSPAN recording of the hearing can be viewed at the following URL:

<http://www.c-span.org/video/?319335-1/defense-department-financial-management>. ■

Top Resources on AKO

The AKO Audit Readiness site has a "Top Audit Readiness Resources" list in the upper right corner of the page to help visitors get to important documents quickly.



FAQs on AKO

The Army Audit Readiness site has a new page of Frequently Asked Questions (FAQs).

www.us.army.mil/suite/page/674831





2014 FIAR Plan Status Report

The Office of the Under Secretary of Defense (Comptroller) (OUSD(C)), Financial Improvement and Audit Readiness (FIAR) Directorate recently completed the bi-annual update to the DoD FIAR plan status report.

The May 2014 FIAR Plan Status Report can be accessed at the following URL: <http://comptroller.defense.gov/fiar/plan.aspx>. ■

External Examination Updates:

GF SBR:

The Army's GF SBR Exam 3 concluded in April with the exit conference held on 23 April and the IPA firm's final audit report delivered on 30 April. The audit report, exit conference brief, and all NFRs are available on the Army Audit Data Repository (AADR) in the SBR Exam 3 folder. ■

GF GE E&C:

The DoD Office of Inspector (OIG) kicked off their examination of the GF General Equipment E&C assertion, with an entrance conference on 2 May 2014. The DoD OIG began site visits in June 2014, with the first visit held at Fort Knox on 9 June 2014. ■

"Office Hours"

Subject matter experts from the SBR and E&C teams are on hand every week to answer calls regarding internal control requirements and audit documentation.

When

Tuesdays, 1400 to 1500 EDT and
Thursdays, 0800 to 0900 EDT.

Where

Dial in: 1-888-426-6840,
Passcode: 14450248#

DCO Audit Readiness Training

Audit readiness training is delivered monthly via DCO. July dates are listed below:

SBR: Wednesday, July 23 at 0900

E&C: Thursday, July 24 at 0900

MILPAY: Wednesday, July 30 at 0900 and 1500

For more information or to register for courses, log on to Army Audit Readiness on AKO.

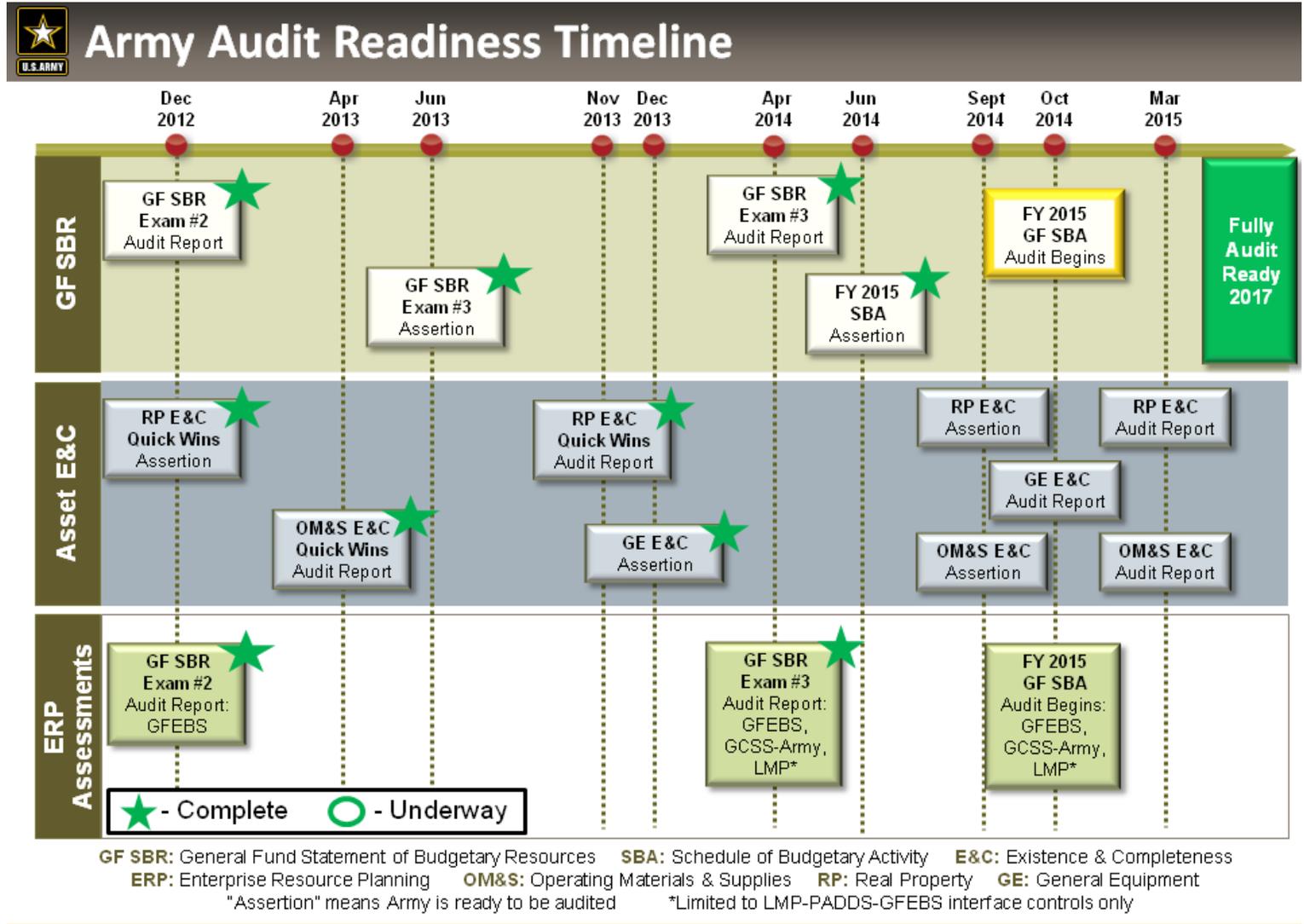
Site Visit Schedule

The General Equipment Examination by the DoD Office of the Inspector General is currently underway. Site visits have been scheduled and will take place between July 7 and August 1. The site visits schedule is updated weekly and can be found at:

www.us.army.mil/suite/doc/34457673



Audit Readiness Milestones



Accountability & Audit Readiness: Sustaining Army's Strength

Major Audit Readiness Milestones	Start Date	Complete Date
GF SBR Exam #1	✓	✓
GF SBR Exam #2	✓	✓
GF SBR Exam 3	✓	✓
Schedule of Budgetary Activity	✓	06/2015
OM&S E&C "Quick Wins"	✓	✓
Real Property E&C "Quick Wins" (23 Installations)	✓	✓
General Equipment E&C	✓	✓
OM&S and Real Property E&C	09/2014	03/2015



How is USARCENT developing and managing its corrective action plans?

The corrective actions are monitored through the weekly VTCs with the ARTF. We also monitor through the review of samples to ensure we are not repeating discrepancies. The ARTF and communication through the VTCs, FRAGOS, training, and conferences makes sure the corrective actions are pushed down, promulgated, and captured in the process maps so people know what “right looks like”.

In the SBR Exam 3 report, one of the material weaknesses identified was supporting documentation. Our process maps enable us to look at the required documentation, where it is in the process, and where it is going to be stored so we can negate the material weakness. USARCENT’s goal is to partner with Army, share the process maps throughout the Army and request feedback from the other Commands and outside organizations to continue improving and clarifying the processes. USARCENT wants to work with the Office of the Assistant Secretary of the Army (Financial Management & Comptroller) (OASA(FM&C)) and the audit readiness team to determine where to archive the process maps.

What is USARCENT’s plan for conducting and evaluating monthly testing?

Ideally, USARCENT would like to increase testing. Our ARTF looks at is the distribution of the samples and many times the sampling from HQDA bypasses a large portion of our fund centers. We augment the HQDA testing with sampling we can do for these fund centers. USARCENT is also partnering with the Financial Management Support Center (FMSC) in Kuwait. The FMSC samples down to the FMSUs and they have a complete process of their internal review going down and looking at specific things within the FMSUs for audit readiness. Ultimately, we need to be able to push out our own samples, but in the mean time we may go back and look at the previous samples USARCENT received from HQDA and begin pushing them back out for practice.

We have also really started hitting at the Command level to emphasize testing; working through Chiefs of Staff and going to Commanders. We are making sure Commanders are aware of how their organizations are performing. It’s amazing the benefits you get out of utilizing the Chiefs of Staff and Commanders. Getting the emphasis from their level puts a renewed importance on audit readiness when you get down to the Resource Managers, Logisticians, Personnelists, etc. We really saw evidenced when GEN Campbell himself emphasized getting audit readiness information out at the Command level ensure Commanders were involved, not Resource Managers, not G4s, but the Commander.

What are the top three actions you recommend to other Commands?

First, use the Army system; use EXORDs and FRAGOS to get information and guidance out. Use VTCs, conferences, partner with HQDA, participate in the Army FIP In-Process Reviews and in HQDA training opportunities, share lessons learned across the Army so we all can benefit. Second, make Commanders at every level responsible. The biggest thing we continue to stress, and LTG Terry supports us on this, is this is not just an RM problem; this is a Command problem, an Army problem.



Getting information out through an operational chain, through EXORDs/FRAGOs ensures it is sent throughout the Command and gets to every level. Last, we are very determined to complete our process maps and I think it needs to be standardized across the Army. Having the business processes in place and centrally archived and available to new people is critically important.

What are USARCENT’s audit readiness goals leading up to the SBA audit?

Our goal, as GEN Terry has reiterated to us over the months, is to be audit ready. To achieve this, we are focused on completing our process maps, posting them on our MilBook, and training our Command so that: 1) everyone knows where the maps are, and 2) they are following them. Our process maps are accessible to anyone who is a member of our site so everyone is able to access and hopefully take advantage of our efforts. Individuals can request to be added to the USARCENT MilBook site using this URL:

https://www.milsuite.mil/wiki/USARCENT_G8.

Our process maps are a work in progress as we identify new processes and revisit existing maps to improve them. People are encouraged to check in often and provide feedback and suggestions for areas that could be improved. There are some policies and complete maps posted with others under revision to be posted again in the future. Hopefully, the USARCENT process maps will get out to all of Army and eventually we will have one standard. As individuals move from one Command to another they will always work from the same set of processes, helping our staff and the ultimately the auditors when they request documents.

What are your organization’s sustainment plans once the Army achieves a successful audit?

USARCENT will always have personnel dedicated to audit readiness at the highest levels so we can make sure the emphasis is continued throughout the organization. Keeping the Commanders involved and the emphasis on audit readiness is critical. The Army recently included audit readiness in the Army Campaign Plan. Making sure audit readiness is in the USARCENT Campaign Plan and making sure we don’t lose sight of the effort is vitally important. It has been a tremendous effort to get to this place and we have to keep it up.

In the recent IPR we were pleased to hear from Ms. Sharon Hale, Director of Integration and Controls, that some adjustments are being made to the Managers Internal Control Program (MICP) to align it with other audit readiness requirements to ensure we find issues before the auditors do. Better aligning MICP will help as USARCENT further incorporates audit readiness into units’ management controls during our assistance visits to make sure we are taking a look at every level of how units are conducting audit readiness, how they are conducting their training, and continuing the emphasis from the Commander on down.

The biggest thing we want to emphasize for USARCENT is that it is Command directed and we realize and recognize the criticality of audit readiness and we are throwing the resources at it, both in personnel and time to make sure USARCENT is ready when the audit comes for real; so we are not dragging the Army down, but rather pulling it up. ■