

DEPARTMENT OF THE ARMY
 ST. LOUIS DISTRICT, CORPS OF ENGINEERS
 1222 SPRUCE STREET
 ST. LOUIS, MISSOURI 63103-2833

CELMS-IR

Regulation
 No. 11-1-2

31 May 1994

Army Programs
 INTERNAL REVIEW
 DISTRICT POLICIES AND RESPONSIBILITIES

TABLE OF CONTENTS

	Paragraph	Page
GENERAL		1
PURPOSE	1	1
APPLICABILITY	2	1
REFERENCES	3	1
OBJECTIVES	4	2
RESPONSIBILITIES	5	3
CHAPTER 1 - INTERNAL REVIEW PROGRAM		1-1
INTERNAL REVIEW PROGRAM	1-1	1-1
MILESTONE DATES	1-2	1-1
SEMI-ANNUAL REVISIONS TO THE ANNUAL PROGRAM	1-3	1-2
CHAPTER 2 - INTERNAL REVIEW AUDIT PROCESS		2-1
AUDIT BY OBJECTIVES	2-1	2-1
SCOPE OF THE AUDIT	2-2	2-1
PRELIMINARY REVIEW	2-3	2-1
AUDIT SURVEY	2-4	2-2

TABLE OF CONTENTS

	Paragraph	Page
EXAMINATION PHASE	2-5	2-2
FINDINGS	2-6	2-2
RECOMMENDATIONS	2-7	2-4
CHAPTER 3 - REPORTING		3-1
REPORTING TENTATIVE AUDIT FINDINGS AND RECOMMENDATIONS	3-1	3-1
REPLIES TO TENTATIVE FINDINGS, RECOMMENDATIONS, AND MONETARY BENEFITS	3-2	3-1
CONCURRENCE WITH TENTATIVE FINDINGS AND RECOMMENDATIONS	3-3	3-1
NONCONCURRENCE WITH TENTATIVE FINDINGS AND RECOMMENDATIONS	3-4	3-1
CORRECTIVE ACTIONS TAKEN DURING THE AUDIT	3-5	3-1
DRAFT AUDIT REPORT	3-6	3-2
EXIT CONFERENCE	3-7	3-2
FINAL REPORT	3-8	3-3
CHAPTER 4 - FOLLOW-UP REVIEWS		4-1
GENERAL	4-1	4-1
FOLLOW-UP PROCEDURES	4-2	4-1
INTERNAL REVIEW OFFICE RESPONSIBILITIES AS THE FOCAL POINT FOR FOLLOW-UP REVIEWS	4-3	4-2
RESPONSIBILITIES OF THE AUDITEE IN THE FOLLOW-UP REVIEW PROCESS	4-4	4-2
FOLLOW-UP STATUS REPORT	4-5	4-3

TABLE OF CONTENTS

Page

APPENDIXES

A.	AUDIT SUGGESTION FOR FISCAL YEAR 19XX	A-1
B.	SAMPLE FORMAT FOR REPLIES OF CONCURRENCE TO FINDINGS AND RECOMMENDATIONS	B-1
C.	SAMPLE FORMAT FOR REPLIES OF NONCONCURRENCE TO FINDINGS AND RECOMMENDATIONS	C-1
D.	LIST OF RELEVANT USAAA PUBLICATIONS	D-1

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Army Programs
INTERNAL REVIEW
DISTRICT POLICIES AND RESPONSIBILITIES

1. PURPOSE. This regulation prescribes policies, procedures, responsibilities, and scope of the Internal Review function within the St. Louis District. It describes the District policy for conducting internal reviews and responsibility of Divisions/ separate, resident, and project offices to respond to findings and recommendations reported during the field work phase of internal reviews and follow-up reviews.
2. APPLICABILITY. This regulation is applicable to all elements of the St. Louis District.
3. REFERENCES.
 - a. Required Publications.
 - (1) Army Regulation (AR) 11-7, Internal Review & Audit Compliance Program with USACE Suppl 1. Entire document based on this directive.
 - (2) Army Regulation (AR) 36-2, Audit Reports and Follow-up. Cited in paragraph 4.2.
 - b. Related Publications.
 - (1) DoD 7600.7-M, Department of Defense Internal Audit Manual.
 - (2) Department of the Army, Office of the Comptroller of the Army, Internal Review Audit Manual.
 - (3) Army Regulation (AR) 11-2, Internal Management Control.

DR 11-1-2
31 May 94

(4) Army Regulation (AR) 36-5, Auditing Service in the Department of the Army.

(5) Army Regulation (AR) 36-7, Professional Audit Standards.

(6) Various U.S. Army Audit Agency (USAAA) Publications as shown in Appendix D.

(7) DIVR 11-1-20 (Generally Accepted Auditing Standards and Procedures).

4. OBJECTIVES. The fundamental tenet of Army management philosophy is that a Commander is responsible for the accomplishment of his/her missions and for obtaining, safeguarding, accounting for, and properly using the resources necessary for that mission accomplishment. Full responsibility is vested in a Commander for compliance with policies, procedures, and objectives; and for the accuracy, propriety, legality, and reliability of his/her actions. In discharging this responsibility, a Commander will rely on his/her internal review capability and internal controls to ensure the preservation and proper use of resources. The Internal Review Office will provide this important service to the St. Louis District Commander as a part of his/her operational control system.

The overall function of internal review is to furnish the Commander with an independent and objective evaluation of operations and related internal controls. Audit compliance services, including follow-up audits of all external and internal audit reports, are included in this responsibility. These responsibilities require the internal review staff to:

a. Appraise the adequacy and effectiveness of proposed and existing policies, systems, procedures, and practices in all areas of command operations and make constructive recommendations for their improvement.

b. Analyze problem areas for the purpose of recommending actions necessary to ensure solutions or to eliminate causes leading to the recurrence of known problems.

c. Perform audit compliance services (follow-up reviews) of all internal reviews and external audits by the General Accounting Office (GAO), Office of the Assistant Inspector General - Auditing (OAIG-A), Army Audit Agency (AAA), and HQUSACE Internal Review Audit Team (CEAO-I).

5. RESPONSIBILITIES.

a. The St. Louis District Commander is responsible for ensuring the implementation of an effective and responsive internal review program based on the concept and policies outlined in this regulation and the higher level regulations identified in paragraph 3a above.

b. The Internal Review Office is responsible for:

(1) Performing real-time audits and follow-up reviews, related to projects of importance to the St. Louis District Commander, that are identifiable with present or future problems impacting on the mission objectives of the St. Louis District.

(2) Ensuring the requirements set forth in this regulation are executed as outlined.

(3) Providing assistance and guidance, as necessary, to St. Louis District Division/separate office Chiefs on the requirements of this regulation for which they are responsible.

c. St. Louis District Division/separate Office Chiefs are responsible for ensuring the timely execution of the portions of the regulation that apply to them, e.g., Chapter 3 (paragraphs 3-2 through 3-5, 3-6e, 3-6f, 3-7, and 3-8) and Chapter 4 (paragraphs 4-2, 4-3b, and 4-4).

CHAPTER 1

INTERNAL REVIEW PROGRAM

1-1 INTERNAL REVIEW PROGRAM. The Chief of the Internal Review Office will develop an Annual Internal Review Program based on the direction of the Commander, inherent risk assessments in the Auditable Entity File, and from input received from HQUSACE, Division/separate offices and other functional managers. Programs should be problem-oriented with balanced coverage of all functional areas, include known or suspected problems, and should promote proper use of available resources. The functional areas include Division, separate, resident, and project offices. The five critical elements of the Annual Program include:

- a. The annual planning call for the internal review program. The Chief of the Internal Review Office will prepare a letter on or about 1 July of each year requesting the Chiefs of Divisions, separate, resident, and project offices to submit audit suggestions.
- b. Audit suggestions from the Chiefs of Divisions/separate, resident, and project offices. The standard format in APPENDIX A will be used to submit all audit suggestions. Audit suggestions include but are not limited to mission- and support-oriented programs, accounting systems, and other automated or manual systems.
- c. Developing a tentative annual program. The tentative annual program developed by the Chief of the Internal Review Office will include follow-up reviews, time required for audit compliance duties, training plans for auditors, audit suggestions, and administrative time for personnel actions and supervision.
- d. Reviewing the annual program with the Commander.
- e. Issuing the approved annual program. The annual program will be distributed on or about 15 September to the Chiefs of Divisions/separate, resident, project offices, and to audit offices at HQLMVD and HQUSACE.

1-2 MILESTONE DATES. Milestone dates must be established for completion of critical elements in the development of the Annual Internal Review Program. Reasonable adherence to the following dates is necessary to permit effective coordination of the annual

DR 11-1-2
31 May 94

plan with other external audit services; e.g., GAO, OAIG-A, and AAA. The critical elements and dates are:

- a. Issuing of the annual audit planning call - 1 July.
- b. Obtaining audit suggestions from management - 1 August.
- c. Developing the tentative internal review program - 15 August.
- d. Reviewing the plan with the Commander - 1 September.
- e. Issuing final annual internal review program - 15 September.

1-3 SEMI-ANNUAL REVISIONS TO THE ANNUAL PROGRAM. At the beginning of April of each year, the Chief of the Internal Review Office will, in coordination with the Commander, evaluate/update the annual program. The annual program will be revised semiannually to add actual workdays expended in the preceding six months, to add or delete internal reviews and other projects, and to adjust the project priorities as necessary.

CHAPTER 2

INTERNAL REVIEW AUDIT PROCESS

2-1 AUDIT BY OBJECTIVES.

a. The first step in the audit process is to establish the objectives of the audit. The objectives will explain the purpose of the audit; e.g., determine the existence and adequacy of internal controls over cash collections.

b. Audit by Objectives is a management technique which requires auditors to focus on the objectives throughout the entire audit cycle from development of the initial idea through writing the final report. This approach will be used on all audits, whether multi- or single-location.

2-2 SCOPE OF THE AUDIT. The second step in the audit process is to establish the scope of the audit. The scope describes the nature and extent of the audit. It should specifically state any limitations of the audit. When deciding the scope for a particular audit, the needs of the potential users should be considered. In establishing scopes for audits of District activities, the concept of an expanded scope audit should be considered. An expanded scope audit of a District program, function, activity, or organization should encompass:

a. An examination of financial transactions, accounts, and reports including an evaluation of compliance with applicable laws and regulations.

b. A review of efficiency and economy in using resources.

c. A review to determine whether the desired results are effectively achieved.

2-3 PRELIMINARY REVIEW. The third step in the process is to do a preliminary review to prepare for the entrance conference. The preliminary review usually consists of looking over prior internal reviews, external audit reports, organizational chart, mission and functional statement, and applicable regulations and procedures. The documented coordination, with the local security officer and other investigative agencies required before beginning all reviews, can be best accomplished at this time. The result of this review will be a brief outline to guide the auditor's discussion with the Chief of the organization being

audited, as well as a guide to perform the survey. The Chief of the Internal Review Office will contact the Chief of the organization being audited to schedule an entrance conference prior to conducting the survey phase of the audit. The purpose of the entrance conference is to discuss the objectives, scope, location, applicable references, and projected timeframe to complete the audit. An exception to this procedure is appropriate where cash funds are involved. In these instances, the cash count is performed on an unannounced basis before the verbal notification is given to the organization being audited.

2-4 AUDIT SURVEY. The survey allows the auditor to become familiar with the organization being audited. In addition, it enables the auditor to detect weaknesses in controls and other actual or potential deficiencies. The auditor must perceive the true objectives, identify the key controls and develop a thorough understanding of the auditee's operations, as limited by the scope and objectives of the audit. Audit surveys will be performed in all cases, documented in the working papers, and used as a basis for the audit program. An audit program will be designed to develop potential and actual deficiencies noted during the survey. The audit program will be based on a summary of the survey results and include detailed test procedures developed in the survey. A written audit program listing specific audit steps helps achieve an organized approach, promotes adequate coverage by assuring that all necessary verifications or procedural tests are included, and assists auditors and supervisors in evaluating progress.

2-5 EXAMINATION PHASE. In this phase, the auditor will complete all the audit steps necessary to attain the objectives in the audit program developed during the survey phase. The auditor will obtain broad enough coverage of any details he/she is examining to be sure that conclusions reached are sound and fair. Detailed examination consists of such operations as inspecting paper and machine-readable records and files and analyzing, checking, verifying, and confirming the information contained in them to the extent determined to be adequate and appropriate for the purposes of the audit. Such examination work also embraces the operations of obtaining information by means of interviews and physical inspections or contacts.

2-6 FINDINGS.

a. The most important single process in audit work is the development of findings to be communicated to management. In auditing, the word "finding" should be thought of as a compilation and synthesis of specific information about an

operation, activity, organization, condition, or other matter which the auditor has analyzed and evaluated and considered to be of interest, concern, or use to command and operating activity officials. It need not be critical or concerned only with deficiencies or weaknesses. The term "finding" embraces:

(1) Facts and other pertinent information obtained. These may cover actual occurrences, conditions, and/or relationships.

(2) Conclusions based on analysis of meaning and significance of facts and other information obtained.

(3) The causes of the unfavorable condition.

(4) Recommendations to correct the condition and prevent recurrence.

b. When the auditor encounters an important weakness or deficiency in the manner in which an operation is carried out, he/she should make specific plans for the proper and prompt development of all pertinent aspects of the problem. The process of developing a finding involves:

(1) Identifying specifically what is deficient, defective, etc., as measured against acceptable criteria--usually a demonstratively better way of doing it. Acceptable criteria may be those which have been established by law, Department of the Army, or Corps of Engineers instructions.

(2) Identifying lines of authority and responsibility in the organization concerned with the operations involved.

(3) Ascertaining the causes of the deficiency.

(4) Determining whether the deficiency is an isolated instance or a widespread condition.

(5) Determining the effects or significance of the deficiency.

(6) Obtaining the comments of responsible persons of the activity or organization being audited.

(7) Determining possible courses of corrective action or improvement to be recommended.

DR 11-1-2
31 May 94

(8) Identifying which regulation(s) within the hierarchy of regulation(s) are themselves deficient and to what degree the deficient regulation(s) taints the finding.

2-7 RECOMMENDATIONS. The audit work performed will be comprehensive enough to enable the auditor to offer constructive recommendations. The recommendation(s) will relate to the condition and underlying cause(s).

CHAPTER 3

REPORTING

3-1 REPORTING TENTATIVE AUDIT FINDINGS AND RECOMMENDATIONS. Tentative findings and recommendations (TFAR) developed by the Internal Review Office will be furnished to the Chief of the organization being audited as soon as possible so that all factual matters may be resolved and corrective action promptly initiated.

3-2 REPLIES TO TENTATIVE FINDINGS, RECOMMENDATIONS, AND MONETARY BENEFITS. The auditee's replies to tentative findings, recommendations, and monetary benefits, if any, are to be provided to the Internal Review Office within ten (10) working days after receipt of the TFAR. Replies must explicitly concur or nonconcur with each finding, recommendation, and/or potential monetary benefit. Replies to the TFAR will be in the format outlined in APPENDIX B or C of this regulation.

3-3 CONCURRENCE WITH TENTATIVE FINDINGS AND RECOMMENDATIONS. If the auditee concurs with the tentative findings and recommendations as stated, there is no requirement for a written explanation. However, if the auditee only partially agrees with the tentative findings and recommendations, a written explanation is required. If specific corrective action taken or planned differs from the recommendations, a written explanation is required. The auditee will also comment on changes needed in the TFAR to present matters more accurately or in better perspective. APPENDIX B provides a sample format for those findings, recommendations, and monetary benefits for which the auditee concurs.

3-4 NONCONCURRENCE WITH TENTATIVE FINDINGS AND RECOMMENDATIONS. If the auditee does not concur with any of the tentative findings, recommendations, and/or monetary benefits, the reasons will be stated together with specific comments on any disagreements with the facts or conclusions. APPENDIX C provides a sample format for those findings, recommendations, and/or monetary benefits for which the auditee does not concur.

3-5 CORRECTIVE ACTIONS TAKEN DURING THE AUDIT. The auditee will be given an opportunity to make corrections during the audit. Corrective actions will be recognized in the draft report if they are completed prior to the completion of the draft. Credit will also be given in the final report for planned actions that will significantly improve operations, including any alternative actions initiated independent of the audit recommendations.

DR 11-1-2
31 May 94

3-6 DRAFT AUDIT REPORT. The draft audit report normally will be furnished to the Chief of the Division/separate office being audited at least four (4) days prior to the exit conference. The draft report will include the following:

- a. The objective and scope of the audit.
- b. Prior audit coverage.
- c. The auditor's overall observations and conclusions.
- d. Findings, recommendations, and potential monetary benefits developed during the audit.
- e. The auditee's position on each finding, recommendation, and potential monetary benefits, provided comments are received at the Internal Review Office within ten (10) working days after the TFAR has been sent to the auditee.
- f. Any corrective action taken or planned by the auditee if notification is received within ten (10) working days after the TFAR has been sent, unless an extension has been granted by the Chief of the Internal Review Office.
- g. The auditor's comments on the auditee's position as deemed appropriate.

3-7 EXIT CONFERENCE. An exit conference will be scheduled with the Chief of the organization being audited and his/her designated representatives within five (5) working days after the draft report has been completed. A memorandum will be prepared for each exit conference to record the attendees and items discussed. The purpose of the exit conference is to discuss:

- a. The auditor's overall observations and conclusions.
- b. Any matters that need to be resolved to achieve mutual understanding and identify any differences of opinion between the Internal Review Office and the organization being audited. At this time any disagreements which still exist should be discussed and resolved. If resolution cannot be reached, a concise explanation of the disagreements will be included in the final report and clearly identified as such.
- c. Corrective actions taken or planned by the auditee on findings and recommendations not previously made known to the auditors.

d. That the organization being audited will have an additional five (5) working days after the exit conference to submit any new information. Comments received within this period will be considered for inclusion in the preparation of the final report.

3-8 FINAL REPORT. The final report will include all the sections in the draft report and any statements of corrective action taken or to be taken which were received after the draft report was issued. It will also include any nonconcurrences prepared by the auditee and any rebuttals or additional information the Internal Review Office wishes to present. The final report will be submitted to the Commander for his review and, when applicable, adjudication of unresolved findings, recommendations, and potential monetary benefits. Once approved, the implementation of recommendations will be directed to the responsible activity in writing by the Commander or Deputy Commander. The final report will be submitted to the Commander within ten (10) working days of receipt of responsive comments from appropriate operating officials.

CHAPTER 4

FOLLOW-UP REVIEWS

4-1 GENERAL. The Internal Review Office is responsible for performing follow-up reviews of GAO, Department of Defense Inspector General (DODIG), Army Audit Agency (AAA), and Certified Public Accountants (CPA) audit reports addressed to the District. Follow-up reviews will also be performed on all internal review audit reports issued by Internal Review Office. The purpose of the follow-up review is to determine whether or not the corrective actions specified in the audit report have been implemented.

4-2 FOLLOW-UP PROCEDURES. AR 36-2, "Audit Reports and Follow-up" requires the resolution of disagreements with findings and recommendations in external and internal review audit reports within six (6) months of the date of the final audit report. The regulation also requires establishment of: (a) a focal point that provides for a complete record of action taken on audit reports, (b) periodic status reports on open FARs, (c) procedures for resolving major disagreements between auditors and management, and (d) periodic evaluations of the auditee's system for accomplishing corrective actions. The focal point for the St. Louis District is the Internal Review Office.

a. A formal report is required for all follow-up reviews on both internal reviews and external audits. It will be processed in the same manner as an internal review report. An exit conference is necessary, and the auditee's comments on the follow-up review will be included in the final report to the Commander.

b. An initial audit follow-up should be performed within 120 days after completion of actions on the original final report.

c. A second and last follow-up review will be made only upon official notification from the auditee that all corrective actions are complete and resolved and audit recommendations have been complied with.

DR 11-1-2
31 May 94

4-3 INTERNAL REVIEW OFFICE RESPONSIBILITIES AS THE FOCAL POINT FOR FOLLOW-UP REVIEWS.

a. The Internal Review Office is responsible for maintaining a complete tracking system of actions taken on findings and recommendations including controls to ensure:

(1) The timely submission of auditee's replies on open findings and recommendations to both internal and external reviews.

(2) That corrective actions as presented in auditee's replies or decisions resulting from resolution of a disagreement are carried through to completion. Target dates established for planned corrective actions will be used for this purpose.

b. The tracking system will provide for monthly updating, when necessary, of the status of open findings and recommendations, to include: (1) establishment of revised target dates, if appropriate, and a selective evaluation of completed actions to determine if the deficiencies have been corrected; (2) if corrective actions taken are effective in eliminating the deficient conditions; and (3) whether monetary benefits were achieved. Action Divisions/separate offices will report completion of actions to the Internal Review Office. When reports of corrective action are not received by the established target dates, the Internal Review Office will query the action(s) Divisions/separate offices. When previously established target dates for implementing corrective action cannot be met, the action Division/separate office will provide the Internal Review Office with new target dates and justification for reestablishing target dates.

4-4 RESPONSIBILITIES OF THE AUDITEE IN THE FOLLOW-UP PROCESS.

After the auditee has concurred with the findings and recommendations in the internal or external audit or disagreements have been resolved by the Commander's adjudication, the designated agency or officials are responsible for the implementation of the recommendations.

a. The Chief of the Division/separate office or his/her designated official(s) is responsible for notifying the Internal Review Office when all target dates in the initial internal or external audit have been completed.

DR 11-1-2
31 May 94

b. If corrective action taken is not adequate, a written directive signed by the Commander or Deputy Commander will be given to the Chief to take corrective action, establish new target dates, and report to Chief of the Internal Review Office every thirty (30) days until all corrective actions have been completed.

4-5 FOLLOW-UP STATUS REPORT. The Chief of the Internal Review Office is required to submit a feeder report to Chief of the Audit Office, USACE, through CELMVD semiannually on the status of all USAAA, IR, and commercial audit reports. This report will also be used to keep Commanders and the Chiefs of Divisions/separate offices informed on the status of corrective actions on internal review findings and recommendations addressed to their agencies.

APPENDIXES:

- A - AUDIT SUGGESTIONS FOR FISCAL YEAR 19XX
- B - SAMPLE FORMAT FOR REPLIES OF CONCURRENCE TO FINDINGS AND RECOMMENDATIONS
- C - SAMPLE FORMAT FOR REPLIES OF NONCONCURRENCE TO FINDINGS AND RECOMMENDATIONS
- D - LIST OF RELEVANT USAAA PUBLICATIONS

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APPENDIX A

AUDIT SUGGESTION FOR FISCAL YEAR 19XX

1. Title/Subject.

2. Objectives of the Audit. The objective should tell the purpose of the audit.

3. Basis for Suggestion. Briefly describe the rationale for the proposed audit. What are the major issues and resource implications:

4. Anticipated Benefits. What benefits are projected if the audit is conducted:

5. Suggested Time Frame/Quarter for audit and recommended priority:

6. Point of Contact: Name, number, and office symbol of knowledgeable individual(s) who can provide additional information.

7. Other Comments/Remarks:

APPENDIX B

SAMPLE FORMAT FOR REPLIES OF CONCURRENCE TO
FINDINGS AND RECOMMENDATIONS

<u>FAR</u>	<u>RECOMMENDATION COMPLETED</u>	<u>TARGET DATE</u>	<u>POINT OF CONTACT</u>	<u>REMARKS</u>
A-1	920430			
A-2		920931	J. Smith	
B-1		920815	J. Doe	
B-2		921029	J. Hiller	
B-3	920415			
C-1		920807	T. Brown	
D-1	920327			
D-2	920417			
D-3				Nonconcur

APPENDIX C

SAMPLE FORMAT FOR REPLIES OF NONCONCURRENCE
TO FINDINGS AND RECOMMENDATIONS

Finding. The contractor was provided Government vehicles to transport contractor employees from their domicile to place of employment on a daily basis. The annual cost of operating these vehicles was about \$82,500. This situation resulted in a significant morale problem among DA civilian and military personnel who were not given the same transportation support, and the issue could become an embarrassment to the Army.

Additional Facts. Disagree with specific statements and the implication of the finding. The following comments are submitted for accuracy and objectivity (state any comments):

Recommendation D-1. Take necessary action to immediately stop contractor employees from using Government vehicles from domicile to place of employment and return transportation on a daily basis.

Action Taken. Concur. Contract was modified on 1 April 1992 to delete the use of General Service Administration (GSA) vehicles to provide domicile-to-work transportation for contractor employees. This direction should alleviate the morale problem noted in the finding. Transportation is now being provided under the contract via the use of contractor-leased vehicles.

Potential Monetary Benefits. Nonconcur. The finding and recommendation indicates that the savings to the Government for not using the GSA vehicles would have been \$82,500 (the billing by GSA for use of 17 vans or a one (1) year period).

This potential cost savings/cost avoidance is not representative of the options available to the Government when the contract was negotiated for the reasons discussed below:

The work site in question is located at (location), and it is within the terms of the employment contracts between the contractor and its employees to provide domicile-to-work-site transportation.

DR 11-1-2
APPENDIX C
31 May 94

The provisions for the mileage payments to the contractor are pursuant to Defense Federal Acquisition Regulation Supplement (DFARS) which provides that the costs of fringe benefits are allowable to the extent they are required by law, employee/employer agreement, or an established policy of the contractor. The provision of domicile-to-work-site transportation was part of an employee/employer agreement and an established company policy.

As a result, in determining how the domicile-to-work-site transportation is to be provided, the Government had three alternatives from which to choose. These alternatives are discussed briefly below:

Alternative 1. Pay for the transportation costs by increasing wages to the contractor's employees to reflect the \$.21 per mile reimbursement. It is estimated that this alternative would result in increased burden labor costs of approximately \$489,800 annually.

Alternative 2. Pay for transportation costs through the use of vehicles from commercial sources. This alternative would result in annual costs of approximately \$168,700.

Alternative 3. Provide the use of GSA vehicles to the contractor's employees. This alternative represents an annual cost of approximately \$82,500.

The least costly method of providing the required transportation was Alternative 3 (providing the use of GSA vehicles). However, in accordance with Major Command direction, the provision of GSA vehicles is no longer feasible for reasons other than costs.

Therefore, the required transportation is now being provided under Alternative 2. Consequently, no savings will be realized.

APPENDIX D

LIST OF RELEVANT USAAA PUBLICATIONS

CONTENTS

1.	USAAAR 36-1	Management's Implementation of the Army's Internal Control Program	18 Jul 86
2.	USAAAR 36-26	Relationships and Contacts with Other Audit, Review, Inspection, or Investigative Organizations	6 Sep 85
3.	USAAAR 36-49	Guides for Auditing the Army's Environmental Programs	24 Feb 78
4.	USAAAR 36-50	Commanders Audit Program	13 Jul 81
5.	USAAAR 36-52	Reporting Potential Monetary and Other Benefits Attributable to USAAA Audits	31 Dec 86
6.	USAAAR 36-53	Audit Report Formats	31 May 87
7.	USAAAR 36-55	Correct and Preferred Usage in Audit Reports	12 Sep 85
8.	USAAAR 36-57	The Audit Survey	2 May 86
9.	USAAAR 36-58	Assist Audit Requests	4 Apr 86
10.	USAAAR 36-61	Transmittals of Tentative Findings and Recommendations and Draft Audit Reports	30 May 86
11.	USAAAR 36-62	Guides for Auditing Homeowners Assistance Program as Administered by U.S. Army, Corps of Engineers	30 Jun 82
12.	USAAAR 36-67	Use of Audit Leads	16 Sep 85
13.	USAAAR 36-72	Audit Working Papers	18 Feb 86 C1 28 Mar 86
14.	USAAAR 36-73	Audit Programs	15 Nov 85

DR 11-1-2
APPENDIX D
31 May 94

15.	USAAAR 36-91	Audit by Objectives		29 Jun 83
			C1	1 Feb 84
			C2	26 Jul 85
16.	USAAAR 36-100	Statistical Sampling for Audits		1 Aug 85
17.	USAAAR 36-101	Analytical Techniques		18 Apr 86
18.	USAAAR 36-350	Federal Employees' Compensation Program		18 Jun 85
19.	USAAAR 36-311-7,			
	Appendix C	Unobligated Commitments		22 Nov 74
	Appendix D	Unliquidated Obligations		22 Nov 74
20.	USAAAC 36-19	Time Standards Related to Audit		10 Feb 84
21.	USAAAC 36-100	Statistical and Computer Techniques		1 Jul 85
22.	USAAAC 36-310	Index to USAAA Audit Guides		30 Jan 87
23.	USAAAC 36-374	Follow-up System on Contract Audit Recommendations		30 Jun 82
			C3	1 Feb 84
			C4	21 Apr 87