

Appendix K

INTERNAL REVIEW OFFICE

1. Develops and executes the annual Internal Review and Audit Compliance Program for the Pacific Ocean Division (POD).
2. Provides staff oversight of the Districts' internal review programs. This includes evaluation of the district's program through annual quality assurance visits.
3. Performs Audits and Compliance Services. The four types of audits performed will include Program Results, Economy and Efficiency, Quick Reaction Review, and Financial and Compliance audits. Determines whether the financial statements of an audited entity present fairly the financial position and results of operations in accordance with generally accepted accounting principles and applicable Army regulations, and whether the entity has complied with the laws and regulations that may have a material effect upon the financial statements. In addition, audit compliance services include: focal point for all external audit activities; processing external findings and audit reports; negotiating audit results with management and external auditors; troubleshooting; management consultation services; audit follow-up; and audit trend analysis.
4. Performs follow-up compliance reviews of internal and external audits to determine whether adequate measures have been taken to correct the deficiencies addressed in the report and if internal controls are adequate to sustain the corrective action taken.
5. Provides advice on audit matters to include management controls, operational and program improvements, and significant audit trends.
6. Provides liaison and coordination with representatives of the General Accounting Office (GAO), Department of Defense Inspector General (DOD-IG), U.S. Army Audit Agency (USAAA), and any other external audit group. This includes coordination action on external audit reports for the Division and its Districts.
7. Prepares semiannual feeder and any unscheduled reports. Consolidates Division and District reports for submission to headquarters.
8. Advises the Commanding General and Division Engineer and staff concerning probable or possible material weaknesses for inclusion in the Federal Manager's Integrity Act Annual Assurance Statement.
9. Provides audit assistance on cases of fraud, waste, and abuse.
10. Prepares, manages, and executes the operating budget for the Internal Review Office (IRO).
11. Reviews and comments on reports of audits and inspection relating to the Division and/or Districts and takes corrective action necessary to eliminate findings and deficiencies.

12. Assists Command group and functional managers in improving program and operations by reviewing and advising on all audit business process and management control related matters.
13. Develops and implements an annual training plan for IRO employees to ensure they receive the required continuing education directed by the Comptroller of the United States, as outlined in General Accounting Office (Yellow Book).
14. Administers internal review support for all Pacific Ocean Division emergency operations and recovery activities.
15. Facilitates, on behalf of the Commanding General and Division Engineer, any Chief Financial Officer's Act audit issues, and monitors and validates corrective actions taken.