

US Army Corps of Engineers

CELRD Districts Internal Review (IR)

MISSION and FUNCTION STATEMENT

APPLICABILITY:

This document applies to all USACE IR offices. The Mission and Function elements listed in this document are requirements for compliance with USACE IR policies. Additional functions can be included as needed to complement district mission requirements.

MISSION:

Assist command group and functional managers in improving program and operations by reviewing and advising on all audit, business process, and management control related matters. Considered the focal point for interaction on all external audit matters and oversight activity such as any command-related activities conducted by GAO, AAA, DoD-IG, and USAAA.

FUNCTIONS:

1. **Command and Control:** Reports to the Commander or Principle Deputy and develops the AR 11-7 required district annual audit plan. Ensures that the district audit plan addresses in a prioritized manner all needs for enhancing management controls and addressing known and suspected problems. Assigns appropriate audit resources to meet District audit requirements and maximize audit effectiveness.
2. **Strategic Planning/Execution:** Prepare, obtain commander approval and execute a comprehensive internal review plan. Performs, using quick reaction full scope audit techniques, internal reviews and issues reports of known or suspected problem areas concerning financial effects, compliance with laws, regulations and policies, economy and efficiency of business operations, and district program results. Performs audit-consulting services for the commander and district senior staff.

3. **Compliance Program:** Administers the Audit compliance Program. Provides liaison and coordination with representatives of the General Accounting Offices, Inspector General Offices in Department of Defense (DoDIG), US Army Audit Agency, and any other external audit groups. Arranges entrance and exit conferences with external group and appropriate organization officials. Provides administrative support to external audit teams. Ensure that command responses to external oversight organization are timely, comprehensive, concise and in compliance with applicable regulations
4. **Follow-up Program:** Performs follow-up reviews of internal and external audits on recommendations reported as closed by management. Verifies implementation of the corrective actions, effectiveness of the recommendations in correcting the adverse condition and accuracy of reported monetary benefits. Maintains a follow-up Tracking system to control, monitor, and report on corrective actions pertaining to all findings and recommendations. Monitors all actions relating to external audits and inspections. Advises command concerning significant external audit issues in advance of the report being issued; disseminates audit reports received to management.
5. **Army Management Control Program:** Evaluates the effectiveness of the District implementation of the Army Management Control Program, advises the Commander and staff concerning probable or possible material weaknesses for inclusion in the Federal Managers Financial Integrity Act Annual Assurance Statement. Provides advice concerning management control issues.
6. **Emergency Response Program:** Provides all necessary audit support for district contingency/crisis operations and assists with USACE contingency/crisis operations.