

HEADQUARTERS U.S. ARMY MATERIEL COMMAND
INTERNAL REVIEW PLAN
1 October 2003 - 30 September 2004

INTERNAL REVIEW AND AUDIT COMPLIANCE STAFF

AND

COMPUTATION OF WORKDAYS

Total days excluding weekends (per employee)	262	
Less:		
Training	8	
Holidays	10	
Sick leave	12	
Annual Leave	26	56
Projected workdays per employee	206	
Total available workdays 206 @ 9 employees		1854 Days

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WORKLOAD SUMMARY

	WORKDAYS
I AUDIT COMPLIANCE	447
II INTERNAL REVIEW	836
III FOLLOWUP REVIEWS	180
IV AUDIT ALERT, TECHNICAL ASSISTANCE	60
V QUALITY ASSURANCE VISITS	80
VI ADMINISTRATION, COORDINATION, & SEMIANNUAL REPORTING	<u>251</u>
TOTAL WORKLOAD PROGRAMMED	1854

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AREAS OF COVERAGE	SCOPE	ESTIMATED WORKDAYS				TOTAL
		1ST QTR	2ND QTR	3RD QTR	4TH QTR	
I. Audit Compliance		111	112	112	112	447

Liaison - Provide liaison for AAA, DoD Inspector General, and GAO audits pertaining to HQAMC and subordinate commands. The audit compliance function involves controlling the audits from inception to completion.

Update - Provide the AMC Commander with information on tentative findings, drafts, final reports, and significant events pertaining to external and internal audit activities.

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II. Internal Reviews						
Perform audits related to projects of vital importance to the command and in which problems have been identified. Evaluate internal controls to assure the preservation and proper use of resources.						
Procurement - Inventory Control Activities (4)						
	Contract Pricing - Determine whether contracting personnel are using the Army acquisition muscles to obtain the best unit prices when negotiating long term contracts.	30	30			60
Procurement - Other (6)						
	GSA Smart Pay Purchase Card Program - Determine if management controls are in place to ensure that unauthorized goods and services are not purchased and that goods and services purchased are received and properly accounted for.	30	20			50
	Visa Accommodation Checks - Determine if the Visa checks are being used properly.	15				15
	Purchase of IT Equipment - Determine if purchases over \$25K (OMA) made from a non IT MDEP have been approved by HQDA.				40	40
	Fleet Fuel Cards - Evaluate the adequacy of controls over the use of fuel cards.				25	25
Contract Administration (7)						
	Duties of CORs - Determine whether CORs are performing their duties as required and evaluate the adequacy of oversight provided over the contracts.			40	30	70

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II. Internal Reviews (Con't)						
Supply Operations - Retails (13)						
	Accountability Over Government Properties - Determine whether property book items are properly recorded and accounted for as required.		40			40
Civilian Personnel Management (15)						
	Requests for Personnel Action - Review the civilian personnel notification processes to determine the underlying causes associated with delays in recruiting and separation actions.		30	10		40
Civilian Pay and Benefits (24)						
	Separated Employees - Determine the extent to which separated employees continue to receive a pay check after they have been separated from HQAMC.			50		50
Other Comptroller Functions (26)						
	Year End Spending - Review the adequacy of the year end spending process to include areas such as obligation rate, bona fide need, and nature of items.	25	20			45
	Premium Class Airfares - Review adequacy of controls in preventing improper/unauthorized use of first and business class airfares.	15	40			55
	Travel Cards - Determine whether cardholders made personal charges with their Government travel charge cards.		25	25		50
	Travel Reduction - Review how the HQAMC Budget office determined requirements by G-staff in order to meet the CG 25% reduction in travel funds.			40		40
	Inter-Service Agreement - Determine whether HQAMC is being properly reimbursed for support services provided to other agencies, i.e., ARI, DECA, etc.	35				35

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		1ST QTR	2ND QTR	3RD QTR	4TH QTR	
II. Internal Reviews (Con't)						
Commercial Activities (30)						
	The A-76 Process - Determine the underlying reasons as to why the DOIM A-76 process had not been finalized.			5	56	61
Investigative Support (31)						
	Cell Phone - Assist the AMCIG in the investigation of cell phone usage of LOGSA employee.	30				30
Management Controls (35)						
	Management Control - Review the execution of the G-staff management control processes and assess their annual statement submissions.		5	15	15	35
	Management Control - Review material weaknesses reported under the management control program. Evaluate and verify corrective actions taken on material weaknesses shown in AMC's Annual Statement of Assurance.			25	10	35
Others (99)						
	Organization Day - Determine whether cash receipts were properly accounted for and promptly deposited and that expenses were backed by proper documentation.	30				30
	Records Retention - Determine compliance with statutory and policy requirements for retention of records (contracts, leave, purchases) within HQAMC.				30	30
Total Days		210	210	210	206	836

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III. Follow-up Reviews						
	Review and consolidate all semiannual reports from the subordinate commands into one MACOM report for forwarding to HQDA.		10		10	20
	Follow-up Reviews - This function is a statutory and a fundamental tenet of the commander's control system. It provides the commander with reasonable assurance that corrective actions have been accomplished, that they've been taken in a timely manner, and that the actions have minimized known risks to the extent practicable. (See schedule on page 10).	40	40	40	40	160
Total Days		40	50	40	50	180

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IV. Audit Alert Network & Technical Assistance						
	Audit Alert Network - Screen external and internal audit reports to identify systemic and procedural problems that may exist at other commands. Provide copies of selected findings and recommendations to subordinate elements for use in determining if the same problems exist locally.	7	7	7	7	28
	Technical Assistance - Provide input on policies, plans, and programs relating to internal review activities and responsibilities. Assign auditors to teams as technical assistants and/or advisors, as needed on actions such as SGS cases, Historical reviews, etc	8	8	8	8	32
	Total Days	15	15	15	15	60

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V. Quality Assurance Visits		20	20	20	20	80
	Evaluate the overall effectiveness of internal review operations at the commands, installations, and activities visited. Place emphasis on reviewing the technical proficiency of the assigned staff, audit reports, follow-up program, audit alert network procedures, command initiatives to optimize benefits from audits, and overall internal review program development and accomplishments. Intent is to visit each major subordinate command at least once every two years and subordinate commands' installations/activities when problems come up or when they require assistance. (See Schedule of visits on page 11).					
VI. Supervisory & Administrative		63	62	63	63	251
TOTAL		459	469	460	466	1854

ARCHIE B. FORD
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RICHARD A. HACK
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Deputy Commanding General

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ESTIMATED WORKDAYS				
1ST	2ND	3RD	4TH	
QTR	QTR	QTR	QTR	TOTAL

SCHEDULE OF FOLLOWUP REVIEWS

AREAS OF COVERAGE

A9978	Matrix Support Requirements for the Chemical Demilitarization Program					
A0017	Support for Nonmedical Biological and Chemical Defense Equipment, APG					
A0042	Accounts Receivable and Other Assets, Supply Management, Army Wholesale Division, AWCF					
A0199-A	Workers' Compensation, Rock Island					
A9914	Army Oil Analysis Program, Redstone Arsenal					
A0224	Materiel Returns, AWCF					
A0268	Accounting for Real Property, Rock Island					
A0254	Accounts Payable CCAD, AWCF					
A0136-A	Government Purchase Cards, AWCF					
A0248	Work Order Logistics File (WOLF) Maintenance Data Integration					
A0248-A	Work Order Logistics File (WOLF) Accuracy and Use					
A0244-B	Aged Accounts, AMCOM, AWCF					
07--99	HQAMC Telephone Costs					
2003-002	Review of T&A Reporting					
09--01	Review of Non-Expendable Property					
11--01	Review of Wireless Hand Held Devices					
01--02	Review of Cell Phones					
08--02	Review of Travel Practices					
Total Days		40	40	40	40	160

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VI. Quality Assurance Visits (Schedule)					
U.S. Army Aviation & Missile Command				15	15
U.S. Army Communications-Electronics Command	15				15
U.S. Army Field Support Command		20			20
U.S. Army Research, Development & Engineering Command			20		20
U.S. Army Security Assistance Command	5				5
U.S. AMC Logistics Support Activity				5	5
Total Days	20	20	20	20	80

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UNPROGRAMMED AUDITS

AREAS OF COVERAGE

Overtime Pay	To review the propriety of overtime work performed by professional employees.
Conference Costs	To determine whether funds for conference are used efficiently.
Service Contracting	Determine whether OMB goals for using performance based techniques on at least 20% of service contracts with more than \$25,000 have been met. Evaluate performance based contracts to ensure they are "performance based work".
Report of Surveys	Determine whether the process is operating properly. Emphasis is to be placed on timeliness, resolution, accountability, and collection actions.
Element of Resources (EOR)	Determine whether EOR 27** is being used for reimbursable orders rather than cost transfers.
Industrial Mobilization Capacity	Review the accuracy of cost reimbursements charged to the industrial mobilization capacity (IMC) fund with regard to measurement of storage capacity and utilization of plant and equipment.