

**US ARMY RESEARCH, DEVELOPMENT & ENGINEERING COMMAND
FY 04 INTERNAL REVIEW PLAN**

FUNCTIONAL CODE	AREA OF REVIEW	STAFF DAYS					Remarks
		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total	
	<u>Direct Audit Time</u>						
4	<u>Procurement-Inventory Control Activities</u>						
	Proprietary Information and Trade Secret Data: Configuration Management requested data be sampled to ensure limited rights documents are being afforded the proper controls and protection. ARDEC		10	15		25	Requested by Dir., Configuration Management
6	<u>Procurement - Other</u>						
	Government Purchase Card: Participate in an AMC wide review of credit card purchases to determine if purchases were made in accordance with policies and regulations. HQ		5	5	5	15	Requested by AMC
	Government IMPAC Card Reviews: Time set aside to spot check credit card purchases for compliance with government procedures. ARDEC		5	5	5	15	IR Initiated
	Using data mining techniques, complete a scan of ARDEC credit card purchases and determine whether the purchases were in compliance with government procedures. ARDEC	5	10			15	IR Initiated
	Using data mining techniques, provide assistance to a Security Investigation of purchase card transactions at a laboratory. ARDEC	5	10			15	Requested by Security
	Participate in an AMC wide review of credit card purchases for compliance with government procedures. ARDEC		20			20	Requested by AMC IR

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13	Examine span of control and evaluate the expenditure limits on government purchase cards. ARDEC	5	10			15	IR Initiated
	Assist Procurement personnel in a review of the funding of training costs for CITD contractor personnel. ARDEC	7				7	Requested by Procurement
	Accommodation Checks: Spot-check the safeguarding of accommodations checks. ARDEC				5	5	IR Initiated
	Contracting Officer Representative's: Test the appointment of CORs by checking recent mission contract awards and determine if a formal appointment was made, the individual attended the required training, and required documentation is maintained. ARDEC			10	10	20	IR Initiated
	Supply Operations - Retail						
	Ammunition Accountability: Test the accuracy of the ammunition database. ARDEC			15		15	IR Initiated
	Examine the status of ammunition declared as excess. Ascertain whether ammunition declared excess was turned in timely. ARDEC			10	5	15	Requested by RDE-ARDEC CG (carryover)
	Determine if recommendations made in the DOD Explosives Safety Board report have been implemented. ARDEC			10	5	15	Requested by RDE-ARDEC CG (carryover)
	Property Accountability: Spot-check property accountability over laptop computers. ARDEC	8	10			18	IR Initiated (carryover)
Spot-check property accountability over digital cameras and digital camcorders. ARDEC		20			20	IR Initiated	

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19	<p>Property Accountability in Laboratories: Test property accountability controls by checking recent acquisitions and determine if the items were on hand and recorded on accountability records. ARDEC</p> <p>Information Technology</p> <p>Information Security Program Management: Spot-check the continuity of operations plan for the Software Engineering Center. ARDEC</p>			15		15	IR Initiated
	<p>E-mail: Test the confidentiality of the email system. Determine whether event logs are maintained which show which accounts system administrators are accessing. Specifically review controls over key officials accounts. ARDEC</p>				10	10	Requested by RDE-ARDEC CIO
20	<p>Intelligence and Security</p> <p>Antiterrorism Force Protection Plan: Perform a walk through of the plan and determine if the plan will work as indented. Identify areas for improvement. ARDEC</p>						
	<p>Special Access Programs: Audit time set aside to update auditable entity file and perform limited scope reviews of special access programs. ARDEC</p>				15	15	IR Initiated
21	<p>Communications</p> <p>Blackberry Costs: Ascertain the costs for Blackberrys with the mission units. Determine whether the devices were purchased within existing guidelines. ARDEC</p>						
				10	10	IR Initiated	
				5	15	20	IR Initiated

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26	Cell Phone Costs: Ascertain the costs for cell phones with the mission units. Determine whether the cell phones were purchased within existing guidelines. ARDEC			5	15	20	IR Initiated
	Other Comptroller Functions						
	Government Travel Card Program: Participate in an AMC wide review. Spot-check travel card use and determine if the government travel card is being used only for authorized charges and assess procedures to ensure accounts are not delinquent. HQ	10	5	5	5	25	Requested by AMC
	Review of Government Travel Card Program: The objective is to determine if usage of travel cards is in compliance with policy and regulation. ARL	25	5	5	5	40	Requested by AMC and RDECOM
	Review of the GSA Smart Pay Card Program: The objective is to determine if the program is operating effectively and in compliance with policy and regulation. ARL		30	5	5	40	Requested by AMC
	Review of Contract Administration: The objective is to review contract administration for performance and customer satisfaction. ARL	5	5	30		40	IR Initiated
	Review of Premium Class Airfares: The objective is to determine if there are abuses in the usage of premium class airfares. ARL	10			21	31	Requested by AMC
Technical Director Investment Fund: Review proposals for compliance with fund policies. ARDEC	5	5	5	8	23	Requested by RDE-ARDEC Technical Director	

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	Travel Card: Participate in AMC wide review: Spot-check travel card use and determine if there were any instances of the travel card being used for purposes other than official government travel. ARDEC	30				30	Requested by AMC IR
	Fund Flow and Control: RM requested a quarterly spot-check of direct programs received to ensure funds received are issued directly to the IPT for execution. ARDEC		5	5	5	15	Requested by RM
	Core Competencies Indirect Expenses: RM requested assistance in the review of indirect expenses of the Competency Centers to ensure the experience proposed do benefit the core competency unit. ARDEC		5	5	5	15	Requested by RM
	Powerhouse Decentralization Initiative: Provide counsel to the Garrison initiative to shut down the central heating plant and install satellite boilers at buildings. ARDEC	5	1	5	5	16	Requested by Garrison CO
	Accounting for National Guard Food Services: Complete review of accounting for funds provided for meal services for National Guard troops. ARDEC	20				20	Requested by IG
	Chaplains' Fund: Consult on the change of fund custodian and implementation of chaplain fund management software. ARDEC	18				18	Requested by Garrison CO
	ARDEC Clause 68: Consult on the rewrite of the security clause that requires background checks on contractors performing work at the installation. ARDEC		10	10		20	Requested by Procurement

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33a	Weapon Accountability: Consult on the development of a weapon procurement workflow using SAP for credit card purchases. ARDEC		5	5		10	IR Initiated
	Time set aside for unprogrammed consulting services. ARDEC		5		15	20	IR Initiated
	External Audit Liaison Perform all liaison actions necessary to ensure the proper and professional conduct of external audit activity; negotiate audit results between command and external audit agencies; and, assist management in the development of responsive replies to external audit findings and reports. Monitor, coordinate, and act as the command focal point on all external audit matters.	15 20 5	15 20 5	14 21 5	16 20 5	60 81 20	HQ ARDEC ARL Required by AR 11-7 and AR 36-2
33b	Audit Follow-Up Follow-up on recommendations contained in internal and external audit reports and ensure satisfactory implementation of agreed upon recommendations.	5 3 3	5 3 18	5 3 8	5 3 10	20 12 39	HQ ARL ARDEC Required by AR 11-7 and AR 36-2

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35	<u>Other</u> Staff Assistance Visits: The RDECOM OIP requires oversight visits be made to subordinate activities. HQ		5		5	10	Required by OIP
35a	<u>Management Control Process Administration</u> FY 03 Material Weaknesses: Review material weaknesses reported in the FY 03 Annual Assurance Statement to determine whether the status of corrective actions reported were documented, on schedule, and monitored by appropriate personnel. HQ	3		4		7	Requested by AMC
	Administration of the Management Control Program: ARDEC		10	20	5	35	
	TOTAL DIRECT AUDIT TIME	212	262	255	253	982	

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<u>Indirect and Administrative Time</u>							
	Orientation and Training:	0	3	5	3	11	HQ
		15	15	15	15	60	ARDEC
		0	0	0	10	10	ARL
	Leave and Holidays:	15	9	9	9	42	HQ
		73	33	33	33	172	ARDEC
		6	4	5	5	20	ARL
	Travel:	3	3	3	3	12	HQ
		8	3	3	3	17	ARDEC
		4	5	4	4	17	ARL
	Management and Administrative Functions:	15	15	15	15	60	HQ
		37	30	35	35	137	ARDEC
		8	8	8	8	32	ARL
	TOTAL INDIRECT AND ADMINISTRATIVE TIME	184	128	135	143	590	
	TOTAL DIRECT AUDIT TIME	212	262	255	253	982	
	GRAND TOTAL	396	390	390	396	1572	

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